

BARNSLEY PREMIER LEISURE
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

COMPANY REGISTRATION NUMBER 03790143

CHARITY NUMBER 1076681

Xeinadin Audit Limited
8th Floor, Becket House
36 Old Jewry
London
EC2R 8DD

BARNSELEY PREMIER LEISURE

CONTENTS OF THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDING 31 MARCH 2025

CONTENTS	PAGE
Trustees, Secretary and Professional Advisers	1-2
The Trustees' and Strategic Report	3-11
Independent Auditors' Report to the Members	12-16
Consolidated Statement of Financial Activities	17-18
Consolidated & Charity Balance Sheet	19
Consolidated Cash Flow Statement	20-21
Notes to the Financial Statements	22-41
Detailed charity income and expenditure account	43

BARNSELY PREMIER LEISURE

TRUSTEE'S, SECRETARY AND PROFESSIONAL ADVISERS

YEAR ENDED 31 MARCH 2025

Reference and Administrative Details

The Trustees, who are also the directors of the Charity for the purpose of the Companies Act, are pleased to present their annual report and audited financial statements for the year ended 31 March 2025.

Principal and Registered Office

The Metrodome Leisure Complex, Queens Road, Queens Ground, Barnsley, S71 1AN

Registered Numbers

Registration number	3790143
Registered Charity Number	1076681
Trading Company Registered Number	3779648

Auditors

Xeinadin Audit Limited
8th Floor, Becket House
36 Old Jewry
London

Bankers

Barclays Bank
10-18 Queens Street
Unit 2
Barnsley
S70 1SJ

Solicitors

MKB Solicitors LLP
1-11 Huddersfield Road
Barnsley
S70 2LP

Structure, governance and management

Barnsley Premier Leisure (BPL) is a charitable company limited by guarantee and was incorporated on 10 June 1999 and registered with the Charity Commission 22 July 1999. It is governed by its Memorandum and Articles of Association.

The group comprises of two companies, Barnsley Premier Leisure and Barnsley Premier Leisure Trading Limited. The Parent holding company, Barnsley Premier Leisure, is a social enterprise limited by guarantee and is also the registered Charity. Barnsley Premier Leisure Trading Limited is the charity's wholly owned trading subsidiary that conducts the non-charitable activities and covenants its taxable profits annually to the charity, in support of its objectives. The financial statements of the group incorporate both the charity and trading activities. A number of Trustees also sit on the trading company board, details of these directors can be found in the company statutory accounts. All new trading directors receive the same induction process as new Trustees.

BARNSELY PREMIER LEISURE

TRUSTEE'S, SECRETARY AND PROFESSIONAL ADVISERS

YEAR ENDED 31 MARCH 2025

We operate a number of leisure sites under contracts from Barnsley Metropolitan Borough Council and Bassetlaw District Council as well as two further sites which are not under council contracts.

The directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

Trustee/Director	Appointed	Re-appointed	Resigned
Valerie Mills (Chair)	27.09.06	02.12.22	
Alan Methley (Vice Chair)	17.02.06	02.12.22	
Denise Pozorski (Trading Company Chair)	29.06.07	24.11.23	
Ian Taylor	21.11.05	24.11.23	12.09.25
Andrew Ainsworth	24.02.17	24.11.23	
Ben McFeely	24.02.17	02.12.22	
Julie Slatter	08.04.22		11.02.25
Miles Spencer Lloyd	08.04.22		29.11.24
Simon Warren	08.04.22		29.11.24
Nichola Hawden	23.02.24		
Peter Moyes	23.02.24		
Mark Ryan	23.02.24		
Cllr Kevin Osbourne	21.07.23		
Stephen Lodge (Company Secretary)	22.10.09		

The Trustees delegate authority for the consideration and recommendations on matters of finance and audit through the Resilient Business Group, on HR through the Good for Employees Group, on Pensions through a Pensions Subgroup and on specific investment projects through Task and Finish Groups. These groups, comprising of a number of trustees, report back to the board through their chairs for full ratification. Matters of risk and policies are considered at bimonthly meetings.

Day to day responsibility is delegated to the Chief Executive, who, with his Senior Leadership Team and Strategic Development, Delivery, and Task groups, ensure the administration and provision of business services.

Recruitment and Appointment of Trustees

The board of Trustees may have up to fifteen members. In recruiting Trustees, the aim to is allow for a broad range of expertise, skills, and perspectives. Barnsley Metropolitan Borough Council may appoint one person as a trustee and may remove or replace any person it appoints.

At every general meeting, one third or a number nearest to one third of the Trustees are subject to retirement by rotation. The Trustees to retire by rotation are the longest serving in office by either their last appointment or reappointment. The Council's nominated trustee is not subject to retirement by rotation. Trustees retiring by rotation shall be deemed to be reappointed unless the resolution is lost, or it is resolved not to fill the vacancy.

Training and Induction of Trustees

All new Trustees receive an induction which includes training on trustee obligations, charity and company law, the business structure, governance, the decision-making process and an introduction to the management team.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Related Parties and Partnerships

The only members of the Board of Trustees who receive remuneration are the Chairs and the Company Secretary. All other members are engaged in a voluntary capacity, financial consideration being limited to out-of-pocket expenses. All Trustees must make declarations of interest at Board meetings.

In addition to our main local authority partners, we engage in joint working with a number of other partners including Northern College, Barnsley College, Barnsley and Rotherham Chamber of Commerce, South West Yorkshire Partnership NHS Foundation Trust, Community partnerships, Barnsley Hospital, Barnsley CVS, Public health and Integrated Care Boards.

In tackling health inequalities in our communities, we have representation on a number of boards, groups, forums and partnerships. Examples of these include Active In Barnsley Partnership (AIB), Barnsley 2030 Board, Barnsley Health and Wellbeing Board, Barnsley Town Board, Worksop Together Town Board, Barnsley Visitor Economy Forum, Yorkshire Sport Foundation and Barnsley CVS. We share best practice with a number of Industry partners and associates to better promote health and wellbeing across Yorkshire, Nottinghamshire, and the UK.

Financial Review

The financial results for the year ended 31 March 2025 are set out in the Statement of Financial Activities on page 17 with assets, liabilities and reserves shown in the Balance sheet on page 19. The results of the Trading subsidiary are detailed within the notes along with all other information supporting the financial statements on pages 22-41.

Income for the year amounted to £22,144,271 (2024 £20,354,454) with expenditure £20,246,961 (2024 £18,928,103) and a resulting surplus of £1,163,043 (2024 surplus £729,026).

During the financial year, BPL's key financial goals were to continue to offer innovative and exciting products at reasonable but competitive prices, keep pace with the significant inflationary pressure on employee costs brought by the National Minimum Wage, continue to manage energy prices through effective procurement and manage the rising cost of supplies and services.

In working towards those goals, we:

- Established our group targets of 10% sales growth and 52% payroll margin.
- Developed new fiscal rules for our pricing structure.
- Explored and developed additional revenue streams, models and opportunities to extend services outside the existing portfolio.
- Continued to build collaborative relationships to create synergies and extend the reach of our services in the community.
- Continued to seek out alternative funding opportunities for the delivery of projects and incentives as efficiently and economically as possible.
- Continued to develop our customer relationship management system to improve customer experience and create efficient and quality data feeding other accounting and reporting systems.
- Worked towards implementing new Financial and Human Resources systems to provide automated solutions with more robust internal controls and stronger audit trails.

For many years, aging facilities have been a concern for the group. This has been identified as a key risk. We hope that through joint working with local authority partners we will formulate long term strategies for ensuring the continuation of services for the boroughs.

BARNSELY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Principal Sources of Funding

We are a fee charging enterprise; however, the pricing policy is managed to ensure that the economically and socially deprived obtain greater discounts on the activities. In addition, we offer preferential rates to clubs, societies, groups and for other similar charities to support the achievement of their objectives.

Management Fee Subsidies

We rely on a subsidy from Bassetlaw District Council, set out in the management agreement, to offset certain costs and loss-making activities. This also allows access to services for disadvantaged individuals through service management.

Although we have agreed a nil management fee with Barnsley Metropolitan Borough Council, both the council and BPL are committed to supporting each other through a partnership approach.

Resources Deployed

We recognise our unique selling point is our people and the services they deliver. To attract and retain staff, we have continued to invest in our Employee Value Proposition, our Senior Leadership team with Help to Grow programmes, MBAs and Graduate Apprenticeship, Mentoring and a Reward & Recognition Programme. Our Capability framework was launched post year end , providing clear pathways for progression and development.

Surplus Generation and Investment

The impact of the economic crisis in recent years has focussed the group on maintaining adequate free reserves to safeguard the group from limited income growth and rising staff and operating costs. This is reflected in the company's reserve policy, which is shown below. The Trustees, although recognising that free reserves provide general protection against external conditions and their impact on the business, are of the opinion that reinvesting resources back into facilities for meeting out charitable objectives is currently more important.

During the year, we have continued to invest in energy saving initiatives and to promote responsible practices around energy consumption. During the year we implemented energy management software across all sites. Monies received through the Swimming Pool Support Fund enabled energy reduction projects at our Dearneside and Bircotes sites. We also invested in new pool filtration systems for sites.

This year we focussed on how we operate and make decisions. Through empowered Strategic Teams we will identify investment opportunities and deliver projects which maximise revenue streams that support our brand, create operating efficiencies and improve our decisions through advanced data and analytics.

Reserves Policy

The Trustees have reviewed the Reserves Policy and level of unrestricted funds and have determined that target free reserves should be at least three months of income resources for the group. This is a satisfactory reserve which could be drawn upon to sustain operations effectively. All cash and bank account balances, excluding the bank deposit account held as a Bassetlaw Pension Bond, are classified as free reserves for this purpose.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Having established target group reserve levels, designated and specific reserves are identified on a deconsolidated basis to ensure that our contracts and non-contract reserves are clearly identifiable and appropriate given any other specific indemnities and guarantees in place.

The Trustees recognise the need to balance investment in facilities on an ongoing basis, with maintaining general reserves for general assurance purposes. On going scrutiny takes place at Resilient Business Group Meetings and recommendations are reported back to the Trust Board. The group adopts a collaborative approach to reporting reserves and discussing investing at contract sites.

Risk Management and Uncertainties

Outside the UK's current economic pressures, we maintain a corporate risk register for the Group. The likelihood and impact of the risk involved are considered in relation to our business model, our culture and our ability to deliver our purpose of "Helping people feel good". Each strategic area maintains a risk register, and where these risks are deemed to have significance for the organisation, they are then added to the Group Risk Register. The Board of Trustees review the Risk Register on a quarterly basis to ensure that all appropriate risks are identified and that strategies have been agreed to mitigate, transfer or absorb key risks.

Key Risks

The Deterioration of our estate remains a principal risk, as does the economic challenges of our local authorities, which will inevitably have an impact on their ability to invest in facilities and services.

Our venues have high levels of usage and there is a risk that without ongoing investment customer experience decreases and the risk of plant failure increases. We continue to work with our council partners to explore different models and to identify funding solutions.

In addition to this we have reviewed the adequacy of the company's internal financial controls, and these are compliant with the Charity Commission's guidelines.

Strategic Report

2024 marked the 25th anniversary of BPL, and the first implementation of our new business model: A Force For Good to help us achieve our purpose of "helping people feel good".

BPL are a bold, commercially astute, people powered organisation that creates innovative, fun, and supportive solutions which make people feel good. We add value by being different and bringing spaces to life.

2024/25 marks the first year pivoting towards addressing the health and wellbeing of our communities and preparing our businesses for a better future, and the new opportunities on the horizon. In our ambition to be Good For All we're committing £600k towards health and wellbeing incentives in our communities, increasing our capacity to deliver more and building our Let's Get Going campaign, and Health on the High Street ambitions.

We set about creating an empowered Senior Leadership Team and a clear reporting and decision-making structure that speeds up our decisions, development and delivery of our strategic plans. Our Capability framework and rising stars programme commenced roll out and will support our people's development, enrich and improve operations and service delivery for the group.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Throughout the year we focussed on our brand and delivered a number of projects to compliment and expand our portfolio.

Good For Employees

It's a good thing

BPL is a feel-good place to work. Our employees are proud to say that they work for us, we are inclusive and equitable with a strong cultural synergy to our brand values. We have clear communications, and reward and recognise our employees' efforts.

We retain our Investors in People Gold standard. Our employees are proud to say that they work for us, we're an inclusive employer, as a registered user of the disability tick symbol. We're committed to offering disability-friendly working environments and ensuring everyone gets the opportunity to grow and develop along their career path. We make sure everyone develops disability awareness to ensure we are supporting one another. We're equitable with a strong cultural synergy to our brand values.

We have clear communications, and reward and recognise our employees' efforts. We work closely with trade unions, ensuring employees who are members are represented and that they can fully access all the benefits of their membership.

Local: We are one team who look after each other and our local communities.

Fun & Friendly: A feel good place to work, making a difference to people's lives every day and we have fun along the way.

Innovative: Always looking for better, a chance to grow and develop to become the best version of ourselves.

Our strategic priorities are creating a feel good place to work and one force for good.

A feel good place to work

Represented:

Our employees feel connected, supported and proud to be part of BPL. They have a voice and feel safe to speak up through robust communication channels and improved employee representation on our Board of Trustees and Good for Employees Board Sub Group.

We've brought new employee recognition, praise awards, and celebrate our people's achievements at our annual Feel Good Awards. Our focus on developing our Employee Value Proposition saw BPL win the Best Employer Brand Management category at the prestigious Employer Brand Management Awards and nominated for the best cultural transformation at the UK Company Culture Awards.

We've developed employee ideas initiatives and made fun and informative communications improvements.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Rewarding:

We have continued to develop our praise and reward framework for employees, celebrating and appreciating a job well done and clearly identifying the required skills and behaviours. Leadership are rewarded through a balanced scorecard incentive scheme which is aligned to our strategic objectives. Our Staff welfare is important to us and we'll continue to make BPL a feel-good place to work through investing in our offices and sites.

Responsible:

Our charity acts responsibly, treating our employees with honesty, respect and support them as individuals. We understand our purpose to create a sustainable charity that innovates for long term success.

Work has continued to develop of Senior Leaders, making them feel engaged and motivated through development and mentoring programmes. We want to ensure that everyone contributes and that we have a culture of continuous improvement and development. We have continued to expand our Senior Leadership Team to include a series of specialised posts.

One Force for Good

We continue to develop our Collaborative working teams to help deliver our strategy, improve interdependence and to create better and faster solutions. We have been improving employee engagement and developing a positive culture through providing quality feedback on performance and providing a support structure to help our people when they encounter obstacles.

Good For Customers

It's important for us to play an active role within our local communities, we want to be a trusted partner, improving our understanding, insight, and awareness of the positive impact we make.

We have continued to build our brands value by developing adaptable propositions that are cherished by our customers. Throughout the year we have been developing and improving the depth of knowledge and understanding we have of our customers and communities to improve our decision making.

Our communities

We aim for our centres to play a more active role in their local community, becoming their trusted partner and improving our understanding and insight, while raising awareness of the positive impact we make.

Understanding

Through 2024/25 we developed a new mystery visit programme with 5,000 visits being made. We achieved an increase of our "Feel Good Score" of 0.5 exceeding our target.

Impact

To increase awareness of the impact we make in our communities, we attended a wide series of outreach events.

We have also partnered with Moving Communities, 4 Global, Sheffield Hallam University and Experian to develop a greater understanding of the Social Value that BPL creates for our communities.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Our Brand Differentiation

We aim to build brand value by developing adaptable propositions that are cherished by our customers, maintain consistency, increase innovation and develop a value driven customer service.

Adaptable

We really understand our brand values and this year our investments have focused solely on improving our brand differentiation, especially with our Your Space fitness membership, and Metrodome visitor attractions.

This has helped BPL realise a 7% increase in fitness membership numbers and an increase in footfall at the Metrodome.

Interactive

BPL has invested heavily in developing digitally enabled systems through Microsoft Dynamics, through the creation of our own CRM system, Ulex. We commenced our pilot roll out this year, launching the product at a number of our sites. This significantly improves our ability to enhance our relationship with our customers.

Our digital relationship with customers has also improved through enhanced social media performance, with a 23% increase in followers and a 25.5% increase in reviews, achieving 4.3 stars on Google.

Participated in the Moving Communities Social Value initiative from Sport England and the APSE Performance Data frameworks to enable benchmarking of leisure activities across the UK and continue to work alongside BMBC to report on Barnsley 2030 strategy through metrics.

Promoting Our Purpose

BPL makes every effort to ensure that our venues are safe, inclusive, and accessible to all.

Safe

We pride ourselves in ensuring that our venues offer the safest environment to all, and our independent safety audits continue to show improvement and high levels of safety across all sites.

Inclusive and Accessible

Our pools achieved the Swim England Water Wellbeing Accreditation which ensures our pools are accessible to visitors with health conditions and provides a clear aquatic pathway for our long-term exercise programmes.

We launched our healthy movement campaign 'Let's Get Going...' to promote healthier lifestyles offering a variety of health referral pathways for our community.

We were winners of the National Fitness Awards (Marketing Campaign) and finalists at the UK Active Awards (Marketing Campaign & Outstanding Individual Leadership).

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Great Delivery

We're bold, always seeking sustainable growth and efficiencies for long-term financial success. Our strategic priorities in achieving this are Increasing our Impact, Everyday Efficiencies and Financial Resilience.

Increasing our Impact

Everyday Efficiencies

Our Carbon Management plan identifies how BPL aims to become net zero by 2040 and we continued to achieve an output of 4,479 tonnes co2e.

We have improved partnership and joint working with BMBC and BDC and the wider business and third sector community.

We have invested in our Pontefract site and await the exciting new Food Court and Adventure play at our Metrodome site.

In partnership with councils, we made energy efficiency improvements and are working towards the installation of a significant Solar array on our Metrodome Complex and reviewing mechanical and electrical outputs to closely manage consumption.

We also continued work on our internal communications campaign 'It's a Green Thing' to change employee behaviour towards achieving net zero.

Financial Resilience

Despite significant pressures from inflation and the cost of living, BPL has absorbed supplier price increases and managed to grow income ahead of inflation, whilst improving operating margins. Despite significant wage inflation resulting from increases in the national living wage we managed our operating expenditure effectively and delivered a surplus circa £350k ahead of our budget expectations and strengthening our balance sheet, growing group net assets to £9.2m.

We finished the year with 606 employees, 1% higher than last year.

Good For All

We're a trusted partner, passionate about making our local communities feel good.

Trusted Partner

BPL are influencing local decisions with seats on Health & Wellbeing Board, Stronger & Safer Communities Partnership, Barnsley 2030 Board, Barnsley Town Board, Worksop Together Town Board, South Yorkshire Local Visitor Economy Partnership Board, Yorkshire Sport Foundation Board.

Our new strategy has been developed to integrate with our partners' Barnsley 2030 and Bassetlaw Vision 2040 ambitions.

Through our partnership with Bassetlaw District Council, we have helped the district achieve significant Levelling Up funding which will be utilised to transform the Priory Shopping Centre into a new Family Entertainment Centre to be operated by BPL.

BARNSELY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

With Barnsley Metropolitan Borough Council, we have aided in developing a successful proposal to transform the Alhambra Shopping Centre into a health and wellbeing hub, which will be funded by SYMCA. Proposals for three new health and wellbeing venues have also been developed, which will help us to reach more communities across the borough.

We have expanded our HAF programme to five sites with 1,678 children participating.

We delivered Tier 2 Weight Management to 2,600 participants and Exercise Referral Programme to 4,167 participants.

Responsible

Significant attention has been paid to improving the decision-making processes across the organisation with the establishment of several new collaborative working groups, designed to improve collaboration whilst reducing silo working. We have expanded our groups, who will work to develop and deliver our strategy in a goal congruent way.

A new Responsible Business Compliance Group was established and that group maintains risk management and overseeing our corporate policies and procedures.

Healthy

We're proud of the impact we make to our local communities. Through the year we have continued to significantly increased capacity in health and wellbeing with a new management structure which will help BPL participate in new opportunities in this area. This has seen us develop a variety of new programmes such as Funletics, Just Play Football, New Age Kurling, Dodgeball, Pickleball, FA Just Play Football, Health, Strength and stability and multi sports sessions for the visually impaired. We have developed Holiday Activity and Food sessions and a new dementia support group.

Our Tier 2 Adult Weight Management has been hugely successful, being the 11th largest in the UK and a completion rate of 63%, many of which have continued to be customers of BPL. In total we delivered another 2,600 health referral programmes in the year and have developed new health interventions for Pre and Post Cancer rehabilitation benefiting 400 participants, Health, Strength & Stability, Falls prevention and Healthy Teens Weight Management. In our pools we have introduced Good Boost, a therapeutic water exercise programme, focusing on pre/post-natal and long-term health conditions and launched Cancer Friendly Swimming sessions.

Our health and wellbeing teams continue to improve our partnerships and are now integrated with many local forums and alliances.

A Resilient Business

Our continued success in developing innovative solutions for new markets whilst maximising returns has seen BPL continue to generate funds to reinvest, not only in our products and services but also into health intervention initiatives.

Through this year we have continued to bolster our Human and Organisational Capital to ensure we continue to create value by differentiating our products whilst preparing for the forthcoming growth opportunities for BPL.

BARNSLEY PREMIER LEISURE

THE TRUSTEES' AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

YEAR ENDED 31 MARCH 2025

Trustees' Responsibilities statement

Company and Charity 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 Charity at the end of the year and of the surplus or deficiency for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.


The Trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act requirements. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud, other irregularities and to provide reasonable assurance that the accounts comply with;

- relevant statutory laws and regulations
- the governing document
- requirements of the SORP

In accordance with company law, as the Company's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the Company's Auditors are unaware; and
- as the Directors of the Company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

Signed on behalf of the Board of Trustees



Denise Pozorski - Trustee

Approved by the Trustees on 29/11/2025

BARNSLEY PREMIER LEISURE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BARNSLEY PREMIER LEISURE

YEAR ENDED 31 MARCH 2025

We have audited the financial statements of Barnsley Premier Leisure (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities (incorporating the Summary of Income and Expenditure Account), the Charity and Consolidated Balance Sheets, the Consolidated Cash Flow Statement and the related notes on pages 22 to 41, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the groups and parent charitable company's affairs as at 31 March 2025, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the groups or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BARNSELY PREMIER LEISURE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

YEAR ENDED 31 MARCH 2025

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

BARNSELY PREMIER LEISURE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

YEAR ENDED 31 MARCH 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the parent 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 groups and parent charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company (and its subsidiary) and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006, Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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 Auditors.

BARNSELEY PREMIER LEISURE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

YEAR ENDED 31 MARCH 2025

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the groups or the parent charitable company's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the groups or parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e., gives a true and fair view).
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BARNESLEY PREMIER LEISURE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

YEAR ENDED 31 MARCH 2025

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 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sam Mear

Xeinadin Audit Limited
8th Floor, Becket House
36 Old Jewry
London
EC2R 8DD

L. J. L. 2025

BARNSELEY PREMIER LEISURE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
INCOME						
Incoming resources from generated funds:						
Activities for generating funds:						
Charitable company activities		79,913	-	-	79,913	91,389
Trading subsidiary activities	2	3,245,327	-	-	3,245,327	3,157,875
Investment income		270,450	-	-	270,450	228,458
Incoming resources from charitable activities:						
Fees, rents and charges		17,398,750	-	-	17,398,750	16,361,713
Other incoming resources	3	<u>512,828</u>	<u>637,003</u>	<u>-</u>	<u>1,149,831</u>	<u>515,019</u>
TOTAL INCOME		<u>21,507,268</u>	<u>637,003</u>	<u>-</u>	<u>22,144,271</u>	<u>20,354,454</u>
EXPENDITURE						
Cost of generating funds:						
Commercial trading operations	2	1,154,295	-	-	1,154,295	1,184,730
Charitable activities	4	18,190,428	288,581	-	18,479,009	17,267,760
Other costs	5	<u>613,657</u>	<u>-</u>	<u>-</u>	<u>613,657</u>	<u>475,613</u>
TOTAL EXPENDITURE		<u>19,958,380</u>	<u>288,581</u>	<u>-</u>	<u>20,246,961</u>	<u>18,928,103</u>
NET INCOME FOR THE YEAR BEFORE TAXATION, TRANSFERS AND PENSION ADJUSTMENTS (page 33)						
		<u>1,548,888</u>	<u>348,422</u>	<u>-</u>	<u>1,897,310</u>	<u>1,426,351</u>

BARNSELEY PREMIER LEISURE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
TAXATION	10	-	-	-	-	-
NET INCOME/(EXPENDITURE) FOR THE YEAR AFTER TAX BUT BEFORE TRANSFERS AND PENSION ADJUSTMENTS		<u>1,548,888</u>	<u>348,422</u>	<u>-</u>	<u>1,897,310</u>	<u>1,426,351</u>
TRANSFERS		(979,157)	954,211	24,946	-	-
NET INCOME/(EXPENDITURE) FOR THE YEAR AFTER TAX AND TRANSFERS BUT BEFORE PENSION ADJUSTMENTS		<u>569,731</u>	<u>1,302,633</u>	<u>24,946</u>	<u>1,897,310</u>	<u>1,426,351</u>
Pension cost recognised in the Statement of financial activities						
Net pension scheme interest;						
Barnsley pension scheme		133,000			133,000	62,000
Bassetlaw pension scheme		9,000			9,000	1,000
Pension scheme service costs;						
Barnsley pension scheme		(377,000)			(377,000)	(397,000)
Bassetlaw pension scheme		<u>(282,000)</u>			<u>(282,000)</u>	<u>(297,000)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR AFTER TAXATION, TRANSFERS AND REALISED PENSION ADJUSTMENTS		52,731	1,302,633	24,946	1,380,310	795,351
Actuarial gain on defined benefit pension scheme		<u>4,338,000</u>	<u>-</u>	<u>-</u>	<u>4,338,000</u>	<u>1,501,000</u>
TOTAL RECOGNISED GAINS AND LOSSES RELATING TO THE YEAR		4,390,731	1,302,633	24,946	5,718,310	2,296,351
RECONCILIATION OF MOVEMENT IN FUNDS						
Total fund balance at 1 April 2024		<u>9,273,588</u>	<u>484,987</u>	<u>1,013,238</u>	<u>10,771,813</u>	<u>8,475,462</u>
Closing fund balances at 31 March 2025		<u>13,664,319</u>	<u>1,787,620</u>	<u>1,038,184</u>	<u>16,490,123</u>	<u>10,771,813</u>

The statement of financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derived from continuing activities

The surplus of the charitable company for Companies Act purposes for the year is £1,163,043 (2024: £729,026).

BARNSELEY PREMIER LEISURE

CONSOLIDATED & CHARITY BALANCE SHEETS

AS AT 31 MARCH 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
FIXED ASSETS					
Tangible assets	11	4,690,100	3,885,238	4,690,100	3,885,238
Investments	12	-	-	1	1
		<u>4,690,100</u>	<u>3,885,238</u>	<u>4,690,101</u>	<u>3,885,239</u>
CURRENT ASSETS					
Stock	13	147,173	148,190	-	28,985
Debtors	14	2,007,740	1,662,805	1,969,396	1,619,365
Cash at bank and in hand		<u>5,357,158</u>	<u>5,031,711</u>	<u>5,241,972</u>	<u>4,967,035</u>
		7,512,071	6,842,706	7,211,368	6,615,385
CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR	15	<u>(2,938,496)</u>	<u>(2,633,241)</u>	<u>(2,676,664)</u>	<u>(2,444,524)</u>
NET CURRENT ASSETS		<u>4,573,575</u>	<u>4,209,465</u>	<u>4,534,704</u>	<u>4,170,861</u>
CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	16	<u>(69,552)</u>	<u>(63,890)</u>	<u>(69,552)</u>	<u>(63,890)</u>
NET ASSETS		<u>9,194,123</u>	<u>8,030,813</u>	<u>9,155,253</u>	<u>7,992,210</u>
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	8	<u>7,296,000</u>	<u>2,741,000</u>	<u>7,296,000</u>	<u>2,741,000</u>
NET ASSETS/(LIABILITIES) INCLUDING PENSION ASSET/(LIABILITY)		<u>16,490,123</u>	<u>10,771,813</u>	<u>16,451,253</u>	<u>10,733,210</u>
FUNDS OF THE CHARITY					
Unrestricted funds:					
General fund	21	6,329,449	6,493,985	6,329,449	6,493,985
Revaluation reserve	21	854,250	854,250	854,250	854,250
Non charitable trading funds	21	38,870	38,603	-	-
Designated funds	21	183,934	158,988	183,934	158,988
Restricted funds	21	<u>1,787,620</u>	<u>484,987</u>	<u>1,787,620</u>	<u>484,987</u>
TOTAL CHARITY FUNDS EXCLUDING PENSION RESERVE		9,194,123	8,030,813	9,155,253	7,992,210
Pension reserve	8	<u>7,296,000</u>	<u>2,741,000</u>	<u>7,296,000</u>	<u>2,741,000</u>
TOTAL CHARITABLE FUNDS		<u>16,490,123</u>	<u>10,771,813</u>	<u>16,451,253</u>	<u>10,733,210</u>

The financial statements on pages 17 to 41 were approved and authorised for issue by the Trustees on the 29th March 2025 and are signed on their behalf by:

VA Mills

Valerie Mills - Trustee

Company Registration Number: 03790143

BARNSELEY PREMIER LEISURE**CONSOLIDATED CASH FLOW STATEMENT****YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
NET CASH PROVIDED BY		
OPERATING ACTIVITIES (page 21)	<u>1,261,532</u>	<u>1,145,472</u>
TAXATION		
Corporation tax paid	-	-
CASH FLOW FROM INVESTING ACTIVITIES:		
Interest received	270,450	228,458
Purchase of property, plant and equipment	(1,198,227)	(232,385)
Receipts from sale of property, plant and equipment	<u>408</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(927,369)</u>	<u>(3,927)</u>
CASH FLOW FROM FINANCING ACTIVITIES:		
Repayments of borrowing	(105,086)	(193,533)
Interest paid	(3,630)	(10,347)
Loan advance	<u>100,000</u>	<u>-</u>
Net cash used in financial activities	<u>(8,716)</u>	<u>(203,880)</u>
Change in cash and cash equivalents in the reporting period	325,447	937,665
Cash and cash equivalents at the beginning of the reporting period	<u>5,031,711</u>	<u>4,094,046</u>
Cash and cash equivalents at the end of the reporting period	<u>5,357,158</u>	<u>5,031,711</u>

BARNESLEY PREMIER LEISURE**CONSOLIDATED CASH FLOW STATEMENT****YEAR ENDED 31 MARCH 2025****RECONCILIATION OF NET INCOMING RESOURCES TO
NET CASH INFLOW FROM OPERATING ACTIVITIES**

	2025	2024
	£	£
Net income before taxation and pension adjustment	1,897,310	1,426,351
Interest receivable	(270,450)	(228,458)
Interest payable	<u>3,630</u>	<u>10,347</u>
	1,630,490	1,208,240
Defined benefit pension contributions	(737,000)	(699,000)
Depreciation	1,012,734	1,108,085
(Profit) disposal of fixed assets	948	-
(Increase)/Decrease in stocks	1,017	20,921
(Increase)/Decrease in debtors	(344,935)	(637,976)
Increase/(Decrease) in creditors	335,281	145,202
Donated assets	<u>(637,003)</u>	<u>-</u>
Net cash inflow from operating activities	<u>1,261,532</u>	<u>1,145,472</u>

**RECONCILIATION OF NET CASH FLOW TO
MOVEMENTS IN NET FUNDS**

		£
Increase/(Decrease) in cash in the year	325,447	937,665
Net funds as at 31 March 2024	<u>5,031,711</u>	<u>4,094,046</u>
Net funds as at 31 March 2025	<u>5,357,158</u>	<u>5,031,711</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

(a) General information and basis of preparation

Barnsley Premier Leisure is a charitable company, limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking Barnsley Premier Leisure Trading Limited. The results of the subsidiary are consolidated on a line by line basis.

The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA has been presented for the Charity alone as permitted by the Companies Act 2006 and paragraph 397 of the SORP.

(b) Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES Cont'd

(c) Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Deferred Income

Income received in the year which relates to the future performance of an activity or event is considered deferred income and carried forward to the following year.

Charitable trading activities

The income from trading activities represents amount receivable in the year, excluding value added tax where applicable.

Grants and other income receivable

Income from grants, including capital grants, is included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Interest receivable

Interest is included when receivable by the Charity.

Donated assets

Donated assets are recognized at market value through the Statement of Financial Activities.

(d) Expenditure Recognition

Resources expended are accounted for on an accrual basis and have been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Support costs include control functions and have been allocated to activity costs categories on a basis consistent with the use of resources.

Other costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Non recoverable VAT is included as a support cost in the SOFA instead of re-allocation to actual expenses. Irrecoverable VAT relating to asset additions is capitalised and depreciated over the life of the corresponding asset.

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES Cont'd

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Land & buildings	4% straight line
Fixtures, equipment and IT	10% to 33% straight line
Leasehold property improvements	10% straight line
Motor vehicles	20% straight line

(f) Investments

Investments in subsidiaries are measured at cost less impairment.

(g) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(j) Pension costs

The group operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

The group also operates two defined benefit plans for the benefit of its employees. Liabilities for the charity's obligations under the plans are recognised net of plan assets. The net change in the net defined benefit liabilities are recognised as the cost of the defined benefit plans during the period. Pension plan assets are measured at fair value and the defined benefit obligations are measured on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

BARNSELY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES Cont'd

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(n) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

(o) Significant Judgements and Estimates

The significant judgements and estimates used in the preparation of the financial statements are:

- i) The defined benefit pensions schemes operated by the Trust are included in the financial statements at a valuation determined by independent actuaries. The assumptions used are detailed in note 8 of the financial statements.
- ii) The investment property held by the Trust is included in the financial statements at a recent valuation undertaken by an expert. The trustees still believe this valuation to be accurate at the balance sheet date.

There are no other key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2 SUBSIDIARY COMPANY

The Charity's wholly owned subsidiary Barnsley Premier Leisure Trading Ltd, incorporated in England, undertakes leisure trading services.

The Company gift aids its profits to Barnsley Premier Leisure. The subsidiary has been consolidated on a line by line basis in the SOFA.

Audited accounts are filed with the Registrar of Companies.

A summary of its trading results is shown below:

	2025 £	2024 £
Profit and Loss Account		
Turnover	3,245,327	3,157,876
Cost of sales	<u>(1,154,295)</u>	<u>(1,184,730)</u>
Gross Profit	2,091,032	1,973,146
Interest receivable	-	-
Administrative expenses	<u>(1,493,296)</u>	<u>(1,339,501)</u>
	597,736	633,645
Other operating income	<u>-</u>	<u>-</u>
Net profit/(loss) before taxation	597,736	633,645
Taxation	<u>-</u>	<u>-</u>
Net Profit after taxation	597,736	633,645
Gift aid to B.P.L. (Charity)	<u>(597,469)</u>	<u>(633,319)</u>
Retained in subsidiary	267	326
Fund balances brought forward at 1 April 2024	<u>38,603</u>	<u>38,277</u>
Fund balances carried forward at 31 March 2025	<u>38,870</u>	<u>38,603</u>
Aggregate amount of assets, liabilities and funds was;		
	2025 £	2024 £
Assets	484,013	409,157
Liabilities	<u>(445,143)</u>	<u>(370,554)</u>
Funds (including £1 share capital)	<u>38,870</u>	<u>38,603</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3 OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
We Are Brave Programme	-	-	-	-	9,494
Bassetlaw costs reimbursement	61,527	-	-	61,527	61,527
Sport England	-	-	-	-	11,520
Other	451,301	-	-	451,301	432,478
BMBC donated asset	-	<u>637,003</u>	-	<u>637,003</u>	-
	<u>512,828</u>	<u>637,003</u>	<u>-</u>	<u>1,149,831</u>	<u>515,019</u>

4 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Costs of activities in furtherance of the Charity's objects:					
Wages and salaries	9,825,124	158,243	-	9,983,367	8,665,666
Light, heat, water and refuse	1,729,444	-	-	1,729,444	2,419,558
Sports equipment, pool and property maintenance	<u>1,904,646</u>	<u>85,728</u>	<u>-</u>	<u>1,990,374</u>	<u>1,584,393</u>
	<u>13,459,214</u>	<u>243,971</u>	<u>-</u>	<u>13,703,185</u>	<u>12,669,617</u>
Support Costs:					
Wages and salaries	564,575	-	-	564,575	532,854
Cleaning and clothing	167,578	-	-	167,578	181,012
Telephone, office and computer expenses	872,077	-	-	872,077	760,699
Special events and licenses	384,659	-	-	384,659	274,598
Insurance	204,784	-	-	204,784	224,383
Travel expenses	46,004	-	-	46,004	37,378
Training and recruitment	146,685	-	-	146,685	140,086
Bank charges	94,174	-	-	94,174	71,782
Depreciation	968,124	44,610	-	1,012,734	1,108,085
Marketing and advertising	413,617	-	-	413,617	411,201
Loan and hire purchase interest	3,630	-	-	3,630	10,347
Bad debt provision	16,912	-	-	16,912	(26,688)
Non recoverable VAT	<u>848,395</u>	<u>-</u>	<u>-</u>	<u>848,395</u>	<u>872,406</u>
	<u>4,731,214</u>	<u>44,610</u>	<u>-</u>	<u>4,775,824</u>	<u>4,598,143</u>
	<u>18,190,428</u>	<u>288,581</u>	<u>-</u>	<u>18,479,009</u>	<u>17,267,760</u>

BARNSELY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

5 OTHER COSTS

Other costs relate to governance costs incurred during the year.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2025	Total 2024
	£	£	£	£	£
Wages and salaries	119,643	-	-	119,643	112,565
Auditors' remuneration	33,750	-	-	33,750	23,500
Trustee insurance and expenses	276	-	-	276	104
Chair persons remuneration	22,905	-	-	22,905	17,272
Secretarial services	10,932	-	-	10,932	11,637
Legal and professional fees	423,651	-	-	423,651	294,481
Accountancy, taxation and other services	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>16,054</u>
	<u>613,657</u>	<u>-</u>	<u>-</u>	<u>613,657</u>	<u>475,613</u>

6 TOTAL RESOURCES EXPENDED

	Staff Costs	Depreciation & Amortisation Costs	Other Costs	Total 2025	Total 2024
	£	£	£	£	£
Fundraising trading: cost of goods sold	-	-	1,154,295	1,154,295	1,184,730
Charitable activities	10,668,585	1,012,734	6,798,690	18,479,009	17,267,760
Governance costs	<u>-</u>	<u>-</u>	<u>613,657</u>	<u>613,657</u>	<u>475,613</u>
	<u>10,668,585</u>	<u>1,012,734</u>	<u>8,566,642</u>	<u>20,246,961</u>	<u>18,928,103</u>

	2025 £	2024 £
Wages and salaries	9,197,153	7,986,087
Social security costs	660,648	566,462
Pension costs	<u>809,784</u>	<u>758,536</u>
	<u>10,667,585</u>	<u>9,311,085</u>

The number of employees whose emoluments as defined for tax purposes amounted to over £60,000 in the year was as follows:

	2025 Number	2024 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	2	1
£80,001 - £90,000	3	-
£100,001 - £110,000	1	-
£110,001 - £120,000	-	1
£150,001 - £160,000	1	-

The key management personnel of the parent charity, the Trust, comprise the Trustees, the Chief Executive Officer and Other managers. The total employee benefits of the key management personnel of the Trust were £684,218 (2024 - £645,419).

Staff Numbers

The average number of full-time equivalent employees (including casual and part time staff) employed by the group during the year was 260 (2024 - 295). The average number of actual employees employed by the group during the year was 628 (2024 - 643).

BARNSLEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

7 TRUSTEES' REMUNERATION

During the year, a Trustee received remuneration of £12,134 in respect of Chairperson's services for the year (2024: £11,377).

During the year, a Trustee was reimbursed £276 for out of pocket expenses, being travel and subsistence (2024 - £104).

8 PENSION CONTRIBUTIONS

The Group operates two defined benefit pension schemes for the benefit of the employees. The assets of the schemes are administered by Pension Scheme Trustees in funds independent from those of the Group.

Total employer contributions for Barnsley for the year were £412,409 (2024 - £385,510) and total employer contributions for Bassetlaw for the year were £297,583 (2024 - £302,546), with projections of similar contributions for the year ended 31 March 2026.

The Group also operates a defined contribution pension scheme. The total contributions made on behalf of employees for the year were £53,505 (2024: £70,026).

BARNSLEY PENSION SCHEME

For the Barnsley Scheme a full actuarial valuation was carried out at 31 March 2025 by a qualified independent actuary. The major assumptions used by the actuary were:

	31.3.25	31.3.24
• Rate of increase in salaries	3.4%	3.4%
• Rate of increase in pension payment	2.8%	2.8%
• Discount rate	5.8%	4.9%
• Rate of CPI inflation	2.8%	2.8%

The assets of the scheme and the expected rate of return were:

	Value 31.3.25 (£000s)	Value 31.3.24 (£000s)
Equities	14,287	14,068
Other Bonds	4,412	4,282
Property	2,101	1,835
Cash/Liquidity	<u>210</u>	<u>204</u>
Total market value of assets	21,010	20,389
Present value of scheme liabilities	<u>(15,204)</u>	<u>(17,648)</u>
Deficit in the scheme and net Pension asset	<u>5,806</u>	<u>2,741</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 PENSION CONTRIBUTIONS (CONT'D)

	2025 (£000s)	2024 (£000s)
Amounts recognised in the income and expenditure account		
Current service costs	377	397
Interest on pension scheme liabilities	(133)	(62)
Employer contributions	(412)	(385)
Expected return on pension scheme assets	<u>990</u>	<u>896</u>
Total	<u>822</u>	<u>846</u>
Actual return on Scheme assets	<u>(1,476)</u>	<u>(1,260)</u>
Analysis of amount recognised in the Statement of Financial Activities		
	2025 (£000s)	2024 (£000s)
Actuarial gains for the year	<u>2,897</u>	<u>1,374</u>
Reconciliation of Assets and Defined Benefit Obligations		
Changes in the fair value of the assets are:		
	2025 (£000s)	2024 (£000s)
Opening fair value of fund assets	20,389	18,806
Expected return on assets	990	896
Employer contributions	412	385
Contributions by scheme participants	133	124
Benefits paid	(452)	(402)
Actuarial (loss)/gain on assets only	<u>(462)</u>	<u>580</u>
Fair value of assets at 31 March	<u>21,010</u>	<u>20,389</u>
Changes on defined benefit obligation over the year are:		
	2025 (£000s)	2024 (£000s)
Opening defined benefit obligation	17,648	17,489
Current service cost	377	397
Contribution by scheme participants	133	124
Interest costs	857	834
Benefits paid	(452)	(402)
Change in financial assumptions	(3,175)	(1,211)
Change in demographic assumptions	(30)	(119)
Experience (gain)/loss on defined benefit obligation	<u>(154)</u>	<u>536</u>
Defined benefit obligations at 31 March	<u>15,204</u>	<u>17,648</u>

BARNSELY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 PENSION CONTRIBUTIONS (CONT'D)

Summary of Current & Prior Year amounts:

	2025 (£000s)	2024 (£000s)	2023 (£000s)	2022 (£000s)	2021 (£000s)
Total market value of assets	21,010	20,389	18,806	19,354	17,494
Present value of scheme liabilities	<u>(15,204)</u>	<u>(17,648)</u>	<u>(17,489)</u>	<u>(26,387)</u>	<u>(26,639)</u>
Deficit in scheme/Net pension liability	<u>5,806</u>	<u>2,741</u>	<u>1,317</u>	<u>(7,033)</u>	<u>(9,145)</u>

BASSETLAW PENSION SCHEME

For the Bassetlaw Scheme a full actuarial valuation was carried out at 31 March 2025 by a qualified independent actuary. The major assumptions used by the actuary were:

	31.3.25	31.3.24
• Rate of increase in salaries	3.9%	3.9%
• Rate of increase in pension payment	2.9%	2.9%
• Discount rate	6.0%	5.0%
• Rate of CPI inflation	2.9%	2.9%

The assets of the scheme and the expected rate of return were:

	Value 31.3.25 (£000s)	Value 31.3.24 (£000s)
Equities	3,296	3,470
Government Bonds	528	149
Other Bonds	409	312
Property	652	647
Cash/Liquidity	346	364
Inflation plus	440	278
Infrastructure	466	441
Private equities	<u>221</u>	<u>191</u>
Total market value of assets	6,358	5,852
Present value of scheme liabilities	<u>(4,868)</u>	<u>(5,852)</u>
Surplus/(deficit) in the scheme and net Pension asset/(liability)	<u>1,490</u>	<u>-</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 PENSION CONTRIBUTIONS (CONT'D)	2025	2024
	(£000s)	(£000s)
Amounts recognised in the income and expenditure account		
Current service costs	282	297
Interest on pension scheme liabilities	(9)	(1)
Expected return on pension scheme assets	(300)	(245)
Employer contributions	<u>(325)</u>	<u>(314)</u>
Total	<u>(352)</u>	<u>(263)</u>
Actual return on Scheme assets	<u>106</u>	<u>565</u>
Analysis of amount recognised in the Statement of Financial Activities		
	2025	2024
	(£000s)	(£000s)
Actuarial gains/(deficit) for the year	<u>1,441</u>	<u>127</u>
Reconciliation of Assets and Defined Benefit Obligations		
Changes in the fair value of the assets are:		
	2025	2024
	(£000s)	(£000s)
Opening fair value of assets	5,852	4,917
Expected return on assets	300	245
Employer contributions	325	314
Contributions by scheme participants	119	116
Actuarial (loss)/gain on assets only	(194)	320
Benefits paid	(41)	(58)
Administrative expenses	(3)	(2)
Other actuarial	<u>-</u>	<u>-</u>
Fair value of assets at 31 March	<u>6,358</u>	<u>5,852</u>
Changes on defined benefit obligation over the year are:		
	2025	2024
	(£000s)	(£000s)
Opening defined benefit obligation	5,852	5,060
Current service cost	282	297
Contribution by scheme participants	119	116
Interest costs	290	244
Change in financial assumptions	(1,610)	(255)
Benefits paid	(41)	(58)
Change in demographic assumptions	-	(67)
Change in asset ceiling	1,490	24
Experience loss on defined benefit obligation	<u>-</u>	<u>491</u>
Defined benefit obligations at 31 March	<u>6,382</u>	<u>5,852</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 PENSION CONTRIBUTIONS (CONT'D)

Summary of Current & Prior Year amounts:	2025 (£000s)	2024 (£000s)	2023 (£000s)	2022 (£000s)	2021 (£000s)
Total market value of assets	6,358	5,852	4,917	4,800	4,172
Present value of scheme liabilities	<u>(6,382)</u>	<u>(5,852)</u>	<u>(5,060)</u>	<u>(9,412)</u>	<u>(9,205)</u>
Deficit in scheme/Net pension liability	<u>(24)</u>	<u>-</u>	<u>(143)</u>	<u>(4,612)</u>	<u>(5,033)</u>

9 GROUP NET INCOME / EXPENDITURE

Net income / expenditure is stated after charging	2025 £	2024 £
Depreciation of fixed assets	1,029,960	1,108,085
Loss on disposal of fixed assets	948	-
Auditors' remuneration	33,750	23,500
Auditors' remuneration for non-audit services	2,500	16,054
Operating leases	90,500	86,125
Loan and hire purchase interest	<u>3,630</u>	<u>10,347</u>

10 TAX ON SURPLUS ON ORDINARY ACTIVITIES

The Company is a registered Charity and is not liable to corporation tax. The following tax charge relates to the trading subsidiary Barnsley Premier Leisure Trading Limited.

	2025 £	2024 £
Current tax:		
UK Corporation tax based on Barnsley Premier Leisure Trading Limited results for the year at 19% (2024: 19%)	<u>-</u>	<u>-</u>

11 TANGIBLE FIXED ASSETS – GROUP

	Land & Buildings £	Fixtures & Equipment £	Leasehold Property Improvements £	Motor vehicles £	Total £
COST / VALUATION					
As at 1 April 2024	1,495,000	13,394,411	279,153	36,887	15,205,451
Additions	-	691,681	1,120,828	22,721	1,835,230
Disposals	<u>-</u>	<u>(2,230,985)</u>	<u>(7,905)</u>	<u>-</u>	<u>(2,238,890)</u>
As at 31 March 2025	<u>1,495,000</u>	<u>11,855,107</u>	<u>1,392,076</u>	<u>59,608</u>	<u>14,801,791</u>
DEPRECIATION					
As at 1 April 2024	199,644	10,869,263	214,419	36,887	11,320,213
Charged in the year	78,905	874,955	72,314	3,786	1,029,960
Disposals	<u>-</u>	<u>(2,230,577)</u>	<u>(7,905)</u>	<u>-</u>	<u>(2,238,482)</u>
As at 31 March 2025	<u>278,549</u>	<u>9,513,641</u>	<u>278,828</u>	<u>40,673</u>	<u>10,111,691</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,216,451</u>	<u>2,341,466</u>	<u>1,113,248</u>	<u>18,935</u>	<u>4,690,100</u>
At 31 March 2024	<u>1,295,356</u>	<u>2,525,148</u>	<u>64,734</u>	<u>-</u>	<u>3,885,238</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

11 TANGIBLE FIXED ASSETS – CHARITY

	Land & Buildings £	Fixtures & Equipment £	Leasehold Property Improvements £	Motor vehicle £	Total £
COST / VALUATION					
As at 1 April 2024	1,495,000	13,364,831	279,153	36,887	15,175,871
Additions	-	691,681	1,120,828	22,721	1,835,230
Disposals	-	(2,230,985)	(7,905)	-	(2,238,890)
As at 31 March 2025	<u>1,495,000</u>	<u>11,825,527</u>	<u>1,392,076</u>	<u>59,608</u>	<u>14,772,211</u>
DEPRECIATION					
As at 1 April 2024	199,644	10,839,683	214,419	36,887	11,290,633
Charged in the year	78,905	874,955	72,314	3,786	1,029,960
Disposals	-	(2,230,577)	(7,905)	-	(2,238,482)
As at 31 March 2025	<u>278,549</u>	<u>9,484,061</u>	<u>278,828</u>	<u>40,673</u>	<u>10,082,111</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,216,451</u>	<u>2,341,466</u>	<u>1,113,248</u>	<u>18,935</u>	<u>4,690,100</u>
At 31 March 2024	<u>1,295,356</u>	<u>2,525,148</u>	<u>64,734</u>	<u>-</u>	<u>3,885,238</u>

Included within the net book value of the Group and Charity is £606,943 (2024 - £14,550) relating to assets purchased via restricted funding and £Nil (2024 - £Nil) relating to assets held under finance leases.

The depreciation charged to the accounts in the period in respect of assets purchased via restricted funding amounted to £44,610 (2024 - £2,400) and £Nil (2024 - £98,986) in respect of assets held under finance leases.

During the 2021 financial year, land and buildings were revalued by Smiths Chartered Surveyors, a property valuation company, and was valued using the estimated yearly market rent and gross initial yield method. The trustees still believe this valuation to be accurate for the current financial year.

12 INVESTMENTS

Cost of investment in subsidiary company was £1 (2024 - £1). At 31 March 2025 the aggregate of the subsidiary capital and reserves was £38,870 (2024 - £38,603) and the company's profits after gift aid for the year were £267 (2024 - £325).

13 STOCKS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Goods for resale	<u>147,173</u>	<u>148,190</u>	<u>-</u>	<u>28,985</u>

BARNSELY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

14 DEBTORS: Amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade debtors	318,751	234,896	265,565	167,504
Amounts due from subsidiary undertaking	-	-	183,311	181,837
Prepayments & accrued income	1,607,682	1,330,559	1,439,481	1,167,872
Other debtors	<u>81,307</u>	<u>97,350</u>	<u>81,039</u>	<u>102,152</u>
	<u>2,007,740</u>	<u>1,662,805</u>	<u>1,969,396</u>	<u>1,619,365</u>

15 CREDITORS: Amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade creditors	1,138,223	720,622	993,160	647,902
BMBC loans	108,429	119,177	108,429	119,177
Other taxation & social security	219,604	204,456	219,604	204,456
Accruals & deferred income	1,135,234	1,412,601	1,022,552	1,318,537
Other creditors	<u>337,006</u>	<u>176,385</u>	<u>332,919</u>	<u>154,452</u>
	<u>2,938,496</u>	<u>2,633,241</u>	<u>2,676,664</u>	<u>2,444,524</u>

16 CREDITORS: Amounts falling due after more than one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Between one and two years				
BMBC loans	-	63,890	-	63,890
Greenlending loan	<u>20,809</u>	<u>-</u>	<u>20,809</u>	<u>-</u>
	<u>20,809</u>	<u>63,890</u>	<u>20,809</u>	<u>63,890</u>
Between two and five years				
BMBC loans	-	-	-	-
Greenlending loan	<u>48,743</u>	<u>-</u>	<u>48,743</u>	<u>-</u>
	<u>48,743</u>	<u>-</u>	<u>48,743</u>	<u>-</u>
Total	<u>69,552</u>	<u>63,890</u>	<u>69,552</u>	<u>63,890</u>

BMBC loans are repayable by equal instalments over various terms and interest is charged at commercial rates.

Finance lease agreements are secured on the assets to which the agreements relate.

BARNESLEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

17 DEFERRED INCOME

The following amounts are included in creditors falling due within one year.

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Balance at 1 April	482,424	524,257	445,884	507,348
Amount released to incoming resources	(482,424)	(524,257)	(445,884)	(507,348)
Amount deferred in the year	<u>425,445</u>	<u>482,424</u>	<u>309,711</u>	<u>445,884</u>
Balance at 31 March	<u>425,445</u>	<u>482,424</u>	<u>390,711</u>	<u>445,884</u>

Deferred income comprises admission fees and promotional income received in advance.

18 LEASES

a) Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows;

	2025 Land & Buildings £	2024 Land & Buildings £
Not later than one year	143,000	90,500
Later than one and not later than five years	196,467	352,592
Later than five years	<u>-</u>	<u>8,750</u>
	<u>339,467</u>	<u>451,842</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

19 RELATED PARTY TRANSACTIONS

Due to the nature of the Charitable Company's operations and the composition of the Board of Trustees being drawn from local public and private sector organisations, it is inevitable that transactions will take place with organisations in which a member of the Board of Trustees may have an interest. All transactions involving an organisation in which a member of the Board of Trustees may have an interest are conducted at arms length and in accordance with the Charitable Company's financial regulations and normal procurement procedures.

During the year Mrs V A Mills, the chair of Barnsley Premier Leisure, received £12,134 (2024 - £11,377) for services rendered for holding the chair position of the trust.

During the year Mrs D Pozorski, the chair of Barnsley Premier Leisure Trading Ltd, received £7,281 (2024 - £6,826) for services rendered for holding the chair position of the trading company. These fees were paid by the trust.

20 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2025 are represented by:

	Fixed Assets	Current Assets	Current Liabilities	Long-term Liabilities	Total
	£	£	£	£	£
Unrestricted funds					
General fund	3,228,907	12,959,446	(2,493,352)	(69,552)	13,625,449
Non charitable trading	-	484,013	(445,143)	-	38,870
Total unrestricted funds	<u>3,228,907</u>	<u>13,443,459</u>	<u>(2,938,495)</u>	<u>(69,552)</u>	<u>13,664,319</u>
Restricted funds					
Bassetlaw performance payments	-	1,059,759	-	-	1,059,759
CRM fund	-	90,350	-	-	90,350
Football foundation	9,750	-	-	-	9,750
Outreach programme	-	30,568	-	-	30,568
CHP unit (BMBC)	<u>597,193</u>	-	-	-	<u>597,193</u>
Total restricted funds	<u>606,943</u>	<u>1,180,677</u>	<u>-</u>	<u>-</u>	<u>1,787,620</u>
Designated funds					
Revaluation reserve	854,250	-	-	-	854,250
AGP sinking fund	-	<u>183,934</u>	-	-	<u>183,934</u>
Total designated funds	<u>854,250</u>	<u>183,934</u>	<u>-</u>	<u>-</u>	<u>1,038,184</u>
Total funds	<u>4,690,100</u>	<u>14,808,070</u>	<u>(2,938,495)</u>	<u>(69,552)</u>	<u>16,490,123</u>

BARNSELY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (CONT'D)

Comparatives for analysis of group net assets between funds

Fund balances at 31 March 2024 are represented by:

	Fixed Assets	Current Assets	Current Liabilities	Long-term Liabilities	Total
	£	£	£	£	£
Unrestricted funds					
General fund	3,016,438	8,516,697	(2,248,474)	(63,889)	9,220,772
Non charitable trading	-	437,583	(384,767)	-	52,816
Total unrestricted funds	<u>3,016,438</u>	<u>8,954,280</u>	<u>(2,633,241)</u>	<u>(63,889)</u>	<u>9,273,588</u>
Restricted funds					
Bassetlaw performance payments	-	189,750	-	-	189,750
Weight management programme	-	158,243	-	-	158,243
CRM fund	-	90,350	-	-	90,350
Building management strategy	-	1,526	-	-	1,526
Football foundation	14,550	-	-	-	14,550
Outreach programme	-	30,568	-	-	30,568
Total restricted funds	<u>14,550</u>	<u>470,437</u>	<u>-</u>	<u>-</u>	<u>484,987</u>
Designated funds					
Revaluation reserve	854,250	-	-	-	854,250
AGP sinking fund	-	158,988	-	-	158,988
Total designated funds	<u>854,250</u>	<u>158,988</u>	<u>-</u>	<u>-</u>	<u>1,013,238</u>
Total funds	<u>3,885,238</u>	<u>9,583,705</u>	<u>(2,633,241)</u>	<u>(63,889)</u>	<u>10,771,813</u>

21 STATEMENT OF FUNDS

	At 1 April 2024	Income & transfers	Expenditure & transfers	Gift Aid	At 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General fund	9,234,985	21,521,906	(17,728,911)	597,469	13,625,449
Non Charitable trading funds	38,603	3,245,327	(2,647,591)	(597,469)	38,870
Total unrestricted funds	<u>9,273,588</u>	<u>24,767,233</u>	<u>(20,376,502)</u>	<u>-</u>	<u>13,664,319</u>
Restricted funds					
Bassetlaw performance payments	189,750	950,383	(80,374)	-	1,059,759
Weight management programme	158,243	-	(158,243)	-	-
CRM fund	90,350	-	-	-	90,350
Building management strategy	1,526	3,828	(5,354)	-	-
Football foundation	14,550	-	(4,800)	-	9,750
Outreach programme	30,568	-	-	-	30,568
CHP unit (BMBC)	-	637,003	(39,810)	-	597,193
Total restricted funds	<u>484,987</u>	<u>1,591,214</u>	<u>(288,581)</u>	<u>-</u>	<u>1,787,620</u>
Designated funds					
Revaluation reserve	854,250	-	-	-	854,250
AGP Sinking fund	158,988	24,946	-	-	183,934
Total designated funds	<u>1,013,238</u>	<u>24,946</u>	<u>-</u>	<u>-</u>	<u>1,038,184</u>
Total funds	<u>10,771,813</u>	<u>26,383,393</u>	<u>(20,665,083)</u>	<u>-</u>	<u>16,490,123</u>

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

STATEMENT OF FUNDS (CONT'D)

Comparatives for statement of funds

	At 1 April 2023 £	Income & transfers £	Expenditure & transfers £	Gift Aid £	At 31 March 2024 £
Unrestricted funds					
General fund	6,843,432	18,572,068	(16,813,834)	633,319	9,234,985
Non Charitable trading funds	<u>38,277</u>	<u>3,157,876</u>	<u>(2,524,231)</u>	<u>(633,319)</u>	<u>38,603</u>
Total unrestricted funds	<u>6,881,709</u>	<u>21,729,944</u>	<u>(19,338,065)</u>	-	<u>9,273,588</u>
Restricted funds					
Bassetlaw performance payments	189,750	50,399	(50,399)	-	189,750
Weight management programme	158,243	-	-	-	158,243
CRM fund	90,350	-	-	-	90,350
Building management strategy	115,000	-	(113,474)	-	1,526
Football foundation	21,600	-	(7,050)	-	14,550
Outreach programme	30,568	-	-	-	30,568
We Are Brave programme	-	16,095	(16,095)	-	-
Sport England	-	<u>34,020</u>	<u>(34,020)</u>	-	-
Total restricted funds	<u>605,511</u>	<u>100,514</u>	<u>(221,038)</u>	-	<u>484,987</u>
Designated funds					
Revaluation reserve	854,250	-	-	-	854,250
AGP Sinking fund	<u>133,992</u>	<u>24,996</u>	-	-	<u>158,988</u>
Total designated funds	<u>988,242</u>	<u>24,996</u>	-	-	<u>1,013,238</u>
Total funds	<u>8,475,462</u>	<u>21,855,454</u>	<u>(19,559,103)</u>	-	<u>10,771,813</u>

Unrestricted funds

The general fund represents the free funds of the Charity which are not designed for any particular purpose.

The non charitable trading fund represents the residual reserves of the subsidiary undertaking Barnsley Premier Leisure Trading Limited, after gift aid of its taxable profits to the Charitable Parent Company. The reserves are free funds of the subsidiary undertaking, not designated for any particular purpose.

Restricted funds

Bassetlaw performance payments

Monies received from Bassetlaw Council as a reward for the Barnsley Premier Leisure Group meeting certain performance criteria at the Bassetlaw sites. The fund balance will be spent in agreement with Bassetlaw Council.

Weight management programme

Monies were received during prior years from BMBC for BPL to deliver free programmes for people wanting to make positive lifestyle changes and maintain a healthy lifestyle. All of this funding was spent during the current year.

BARNSELEY PREMIER LEISURE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

STATEMENT OF FUNDS (CONT'D)

CRM fund

Monies were received in prior years in order to develop a new internal CRM system. This project was not completed by the year end and so is included as a project prepayment.

Building management strategy

Monies were received during the prior year to cover the cost of the Metrodome Building Strategy, to upgrade the building. All of this fund was spent by the year end.

Football foundation

During the previous year, funding was received from the Football Foundation in order to part-fund the purchase of a tractor to assist at one of the centres, the movement on the fund being the depreciation charge on the asset.

Outreach programme

Monies were received during previous years to be spent on creating projects for target audiences to help increase sustainable behaviour and reduce inactivity.

CHP unit (BMBC)

A funding donation was received from BMBC in order to part fund a CHP unit alongside a contribution from BPL themselves. The movement on this fund is the depreciation charge on the asset.

Designated funds

The AGP sinking designated fund represents monies set aside for the eventual replacement of the AGP artificial grass pitch. Monies are set aside in line with the original agreement and the 10-year replacement period.

The revaluation reserve arose due to the revaluation of the Mansfield land and buildings in the 2021/22 financial year. There have been no subsequent valuations.

22 RESERVES	2025 £	2024 £
Balance brought forward	10,771,813	8,475,462
Net incoming resources	1,380,310	795,351
Other recognised gains	<u>4,338,000</u>	<u>1,501,000</u>
Balance carried forward	<u>16,490,123</u>	<u>10,771,813</u>

23 FINANCIAL COMMITMENTS

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £Nil (2024 - £483,000).

BARNESLEY PREMIER LEISURE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****24 FINANCIAL INSTRUMENTS**

The carrying amounts of the charity's financial instruments are as follows:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
<i>Financial assets</i>				
Debt instruments measured at amortised cost:				
Cash at bank and in hand	5,357,158	5,031,711	5,241,972	4,967,035
Trade debtors (note 14)	318,751	234,896	265,565	167,504
Amounts owed by group (note 14)	-	-	183,311	181,837
Other debtors (note 14)	<u>81,307</u>	<u>97,350</u>	<u>81,039</u>	<u>102,152</u>
	<u>5,757,216</u>	<u>5,363,957</u>	<u>5,771,887</u>	<u>5,418,528</u>
<i>Financial liabilities</i>				
Measured at amortised cost:				
Trade creditors (notes 15-16)	1,138,223	720,622	993,160	647,903
Other creditors (notes 15-16)	337,006	176,385	332,919	154,452
Other loans (notes 15-16)	177,981	183,067	108,429	183,067
Hire purchase (notes 15-16)	-	-	<u>69,552</u>	-
	<u>1,653,210</u>	<u>1,080,074</u>	<u>1,504,060</u>	<u>985,422</u>

BARNSELY PREMIER LEISURE

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2025

**The following page does not form part of the statutory financial statements
which are the subject of the auditors' report on pages 12-16**

BARNSELY PREMIER LEISURE

DETAILED CHARITY INCOME & EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
INCOME				
Entrance fees and charges	16,582,259		15,711,192	
Sale of goods	79,913		91,389	
Rents/lettings	533,490		492,702	
Other grant income	698,531		61,528	
Bank interest receivable	270,450		228,458	
Management charge receivable	184,000		178,832	
Miscellaneous income	451,301		432,478	
Gift aid receivable	<u>597,469</u>		<u>633,319</u>	
TOTAL INCOME		<u>19,397,413</u>		<u>17,829,898</u>
DIRECT CHARITABLE EXPENDITURE				
Wages and salaries	9,916,783		8,731,436	
Training and recruitment	146,685		140,086	
Water, sewerage and refuse	282,035		265,551	
Light and heat	1,447,409		2,154,007	
Insurance	204,784		224,383	
Rents, repairs and maintenance	1,644,609		1,304,955	
Sports equipment and pool chemicals	175,279		128,169	
Computer and office expenses	785,734		685,440	
Sundries	1,718		-	
Telephone	82,343		73,644	
Motor, travel and sundries	46,004		37,378	
Special events, TV and licences	370,639		262,342	
Bank charges	68,442		56,491	
Depreciation and amortisation	1,012,734		1,108,085	
Loss on disposal of fixed assets	948		-	
Loan and hire purchase interest	3,630		10,347	
Cleaning and clothing	154,402		165,714	
Non recoverable VAT	848,395		872,406	
Resale items	53,356		53,324	
Marketing and advertising costs	409,827		404,293	
Bad debt provision	<u>16,912</u>		<u>(29,329)</u>	
		<u>17,672,668</u>		<u>16,648,722</u>
GOVERNANCE				
Wages and salaries	119,643		111,634	
Accountancy fees	2,500		16,054	
Audit fees	16,000		16,000	
Chair persons remuneration	12,134		11,377	
Secretarial services	10,932		11,637	
Trustees' expenses	276		104	
Legal and professional fees	<u>400,217</u>	<u>561,702</u>	<u>285,344</u>	<u>452,150</u>
TOTAL EXPENDITURE		<u>18,234,370</u>		<u>17,100,872</u>
NET (DEFICIT)/SURPLUS FOR THE YEAR		<u>1,163,043</u>		<u>729,026</u>

