

Company Registration Number - 03764270  
03764270  
The Charity Registration Number is - 01101711



South Dorset Community Sports Trust Limited

Report and Accounts

31 March 2025



Chartered Accountants and Business Advisers

01305 848779

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# **South Dorset Community Sports Trust Limited**

## **Report and accounts for the year ended 31 March 2025**

### **Contents**

|  | <b>Page</b> |
|--|-------------|
| <b>Charity information</b>                               | 1           |
| <b>Trustees' Annual Report</b>                           | 1           |
| <b>Statement of directors' responsibilities</b>          | 7           |
| <b>Independent Examiner's Report</b>                     | 9           |
| <b><i>Funds Statements:-</i></b>                         |             |
| Statement of Financial Activities                        | 11          |
| Statement of Financial Activities - Prior Year statement | 12          |
| Movements in funds                                       | 14          |
| Revenue Funds  | 14          |
| Income and Expenditure account                           | 15          |
| <b>Balance sheet</b>                                     | 16          |
| <b>Notes to the accounts</b>                             | 17          |

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- South Dorset Community Sports Trust Limited.

The charity is also known by its operating name, Osprey Leisure Centre.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01101711.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Osprey Leisure Centre

Castletown, Portland

Dorset, DT5 1BD

Telephone 01305 824378

Email Address [info@ospreyleisure.co.uk](mailto:info@ospreyleisure.co.uk) Web address [www.ospreyleisure.co.uk](http://www.ospreyleisure.co.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Trustees in office on the date the report was approved were:-**

Mr A Beeson

Dr P Mason

Mr R Burgess

Mrs K McFarlane

Ms C Smith

Mr P Goss

Mr P Pomeroy

**The following persons served as Trustees during the year ended 31 March 2025 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

| <b><i>Name</i></b>                  | <b><i>Appointed</i></b> | <b><i>Resigned/Retired</i></b> |
|-------------------------------------|-------------------------|--------------------------------|
| Mr A Beeson                         |                         |                                |
| Dr P Mason                          |                         |                                |
| Mr R Burgess                        |                         |                                |
| Mr P Laming (resigned 28 July 2024) |                         |                                |
| Mrs K McFarlane                     |                         |                                |
| Ms C Smith                          |                         |                                |
| Mr P Goss                           |                         |                                |

All the trustees are also members of the charity.

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The principle object of the charity as set out in the Memorandum and Articles of Association, is the provision of leisure facilities.

##### ***The main activities undertaken in relation to those purposes during the year.***

The Charity has continued to manage and maintain the Osprey Leisure Centre on Portland during the year including during the periods of enforced closure.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In accordance with the Charity Commission's general guidance on public benefit, the Trustees have given due regard to public benefit when planning the Charity's activities. The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the Charity exists.

The Charity achieves its principle objects and purposes through the running and management of the Osprey Leisure Centre on Portland and providing leisure opportunities at an affordable cost to the local community.

These benefits are directly related to the aims of the Charity, and are totally compliant with the Charity Commission principles on Public Benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **The main achievements and performance of the charity during the year.**

The main achievements and performance of the charity during the year have included :

- The Centre continued to provide a safe environment for all staff and users.
  
- The Centre invested in additional energy saving measures to reduce our Carbon footprint whilst improving our leisure offerings.
  
- The Trust introduced a new staff training budget to help improve the development of all our staff.
  
- The Centre upgraded our pool chemical dosing system.
  
- The Centre carried out a comprehensive gym upgrade in accordance with our plans for the year.
  
- The Centre continued to increase membership numbers.
  
- Continued our long standing working relationship with 'Opportunities are unlimited' who are a day service provider for adults with additional needs and who rent space from us at the Leisure Centre

## South Dorset Community Sports Trust Limited

Company Registration Number - 03764270

### Trustees' Annual Report for the year ended 31 March 2025

#### *The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society*

The charity has benefited the beneficiaries by increasing the availability of leisure activities to the general public, for the wellbeing of the community.

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

The Trust is governed by a board of Trustees. New Trustees are briefed on their legal obligations under company and charity law, the Memorandum and Articles of Association, and the activities and history of the charity.

Bankers

Lloyds Bank plc - St Marys Street, Weymouth, Dorset

#### Financial review

##### *The charity's financial position at the end of the year ended 31 March 2025*

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| <b>Net income</b>  | 20,581         | 48,389         |
| Unrestricted Revenue Funds available for the general purposes of the charity | 261,740        | 241,157        |
| Designated Revenue Funds   | 74,834         | 74,834         |
| <b>Total Unrestricted Funds</b>  | <b>336,574</b> | <b>315,991</b> |
| Restricted Revenue Funds   | 10,679         | 10,679         |
| <b>Total Funds</b>   | <b>347,253</b> | <b>326,670</b> |

##### *Financial review of the position at the reporting date, 31 March 2025 .*

The Trust made a surplus and the Trustees consider that the financial performance of the Charity during the year was in accordance with our plans to increase reserves to replace our aging Air Sourced Heat pumps.

Accordingly, the Trustees consider that the financial performance of the Charity during the year has been satisfactory.

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

#### ***Policies on reserves.***

The charity needs sufficient free reserves to cover 6 months forward expenditure. It is a primary objective of the charity to build up reserves over the next few years, such that the reserves will exceed 12 months operating costs.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

- To continue to increase reserves to cover the costs of the ever increasing building maintenance and the impending replacement of the ASHPs.
- To ensure all external support services still offer best value.
- Research and explore the costs and ways to replace our ageing ASHPs .
- To continue to invest in further energy saving initiatives.
- To introduce new Membership software to better manage our leisure activities and help reduce costs of providing memberships.



## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Details of The Independent Examiner**

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill

Puddletown

Dorchester

Dorset

DT2 8SB

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

## **South Dorset Community Sports Trust Limited**

Company Registration Number - 03764270

### **Trustees' Annual Report for the year ended 31 March 2025**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 11 to 31.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

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

This report was approved by the board of trustees on 18 December 2025.

Mr A Beeson  
Director and Trustee

## **South Dorset Community Sports Trust Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 31 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 17.

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

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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

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

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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

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

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

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

## South Dorset Community Sports Trust Limited

### Independent Examiner's Statement, Report and Opinion

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

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

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

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

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

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

the financial statements do not accord with those records; or

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

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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



Grant Taylor FCA - Independent Examiner

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill  
Puddletown  
Dorchester  
Dorset  
DT2 8SB

This report was signed on 18 December 2025

**South Dorset Community Sports Trust Limited - Statement of Financial Activities for the year ended 31 March 2025**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)***

|                                      | SORP<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                      |              | 2025<br>£                             | 2025<br>£                           | 2025<br>£                   | 2024<br>£                 |
| <b>Income &amp; Endowments from:</b> |              |                                       |                                     |                             |                           |
| Donations & Legacies                 | A1           | 400                                   | 49,596                              | <b>49,996</b>               | 3,921                     |
| Charitable activities                | A2           | 580,951                               | -                                   | <b>580,951</b>              | 546,579                   |
| Investments                          | A4           | 2,521                                 | -                                   | <b>2,521</b>                | 1,700                     |
| <b>Total income</b>                  | <b>A</b>     | <b>583,872</b>                        | <b>49,596</b>                       | <b>633,468</b>              | <b>552,200</b>            |
| <b>Expenditure on:</b>               |              |                                       |                                     |                             |                           |
| Charitable activities                | B2           | 563,293                               | 49,596                              | <b>612,889</b>              | 503,811                   |
| <b>Total expenditure</b>             | <b>B</b>     | <b>563,293</b>                        | <b>49,596</b>                       | <b>612,889</b>              | <b>503,811</b>            |
| <b>Net income for the year</b>       |              | <b>20,579</b>                         | <b>-</b>                            | <b>20,579</b>               | <b>48,389</b>             |
| <b>Transfers between funds</b>       | <b>C</b>     | <b>2</b>                              | <b>-</b>                            | <b>2</b>                    | <b>-</b>                  |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>20,581</b>                         | <b>-</b>                            | <b>20,581</b>               | <b>48,389</b>             |
| <b>Net movement in funds</b>         |              | <b>20,581</b>                         | <b>-</b>                            | <b>20,581</b>               | <b>48,389</b>             |
| <b>Reconciliation of funds:-</b>     |              |                                       |                                     |                             |                           |
| <b>Total funds brought forward</b>   | <b>E</b>     | <b>315,994</b>                        | <b>10,679</b>                       | <b>326,673</b>              | <b>278,284</b>            |
| <b>Total funds carried forward</b>   |              | <b>336,575</b>                        | <b>10,679</b>                       | <b>347,254</b>              | <b>326,673</b>            |

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

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

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 17 to 31 form an integral part of these accounts.**

**South Dorset Community Sports Trust Limited - Statement of Financial Activities for the year ended 31 March 2025**

|                                      | <b>SORP<br/>Ref</b> | <b>Prior Year<br/>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Prior Year<br/>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Prior Year<br/>Total Funds<br/>2024<br/>£</b> |
|--------------------------------------|---------------------|---|---|--|
| <b>Income &amp; Endowments from:</b> |                     |   |   |  |
| Donations & Legacies                 | A1                  | 3,921   | -   | <b>3,921</b>                                     |
| Charitable activities                | A2                  | 546,579   | -   | <b>546,579</b>                                   |
| Investments                          | A4                  | 1,700   | -   | <b>1,700</b>                                     |
| Other                                | A5                  | -   | -   | -  |
| <b>Total income</b>                  | <b>A</b>            | <b>552,200</b>  | <b>-</b>  | <b>552,200</b>                                   |
| <b>Expenditure on:</b>               |                     |   |   |  |
| Charitable activities                | B2                  | 503,811   | -   | <b>503,811</b>                                   |
| <b>Total expenditure</b>             | <b>B</b>            | <b>503,811</b>  | <b>-</b>  | <b>503,811</b>                                   |
| Net gains on investments             | B4                  | -   | -   | -  |
| <b>Net income for the year</b>       |                     | <b>48,389</b>   | <b>-</b>  | <b>48,389</b>                                    |
| <b>Transfers between funds</b>       | <b>C</b>            | <b>-</b>  | <b>-</b>  | <b>-</b>   |
| <b>Net income after transfers</b>    |                     | <b>48,389</b>   | <b>-</b>  | <b>48,389</b>                                    |
| <b>Net movement in funds</b>         |                     | <b>48,389</b>   | <b>-</b>  | <b>48,389</b>                                    |
| <b>Reconciliation of funds:-</b>     |                     |   |   |  |
| <b>Total funds brought forward</b>   | <b>E</b>            | <b>267,605</b>  | <b>10,679</b>   | <b>278,284</b>                                   |
| <b>Total funds carried forward</b>   |                     | <b>315,994</b>  | <b>10,679</b>   | <b>326,673</b>                                   |

**All activities derive from continuing operations**

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

**The notes attached on pages 17 to 31 form an integral part of these accounts.**

**South Dorset Community Sports Trust Limited - Statement of Financial Activities for the year ended 31 March 2025**

**South Dorset Community Sports Trust Limited - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-**

|  | <b>2025</b>          | <b>2024</b>          |
|--|----------------------|----------------------|
|  | <b>£</b>             | <b>£</b>             |
| Funds generated in the year as detailed in the SOFA          | 20,581               | 48,389               |
| Resources applied on functional fixed assets                 | (4,437)              | (18,846)             |
| Other applications of funds                                  | -                    | -                    |
| <b>Net resources available to fund charitable activities</b> | <b><u>16,144</u></b> | <b><u>29,543</u></b> |

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

**The notes attached on pages 17 to 31 form an integral part of these accounts.**

**South Dorset Community Sports Trust Limited - Statement of Financial Activities for the year ended 31 March 2025**

**Movements in revenue and capital funds for the year ended 31 March 2025**

**Revenue accumulated funds**

|  | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last year<br>Total Funds<br>2024<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 315,991                            | 10,679                           | 326,670                     | 278,284                               |
| Recognised gains and losses before transfers | 20,579                             | -                                | 20,579                      | 48,389                                |
|  | <b>336,570</b>                     | <b>10,679</b>                    | <b>347,249</b>              | <b>326,673</b>                        |
| (From)/To unrestricted revenue funds         | -                                  | -                                | -                           | -                                     |
| <b>Closing revenue funds</b>                 | <b>336,570</b>                     | <b>10,679</b>                    | <b>347,249</b>              | <b>326,673</b>                        |

**Designated revenue funds included within the unrestricted funds above**

|                    | Total<br>Funds<br>2025<br>£ | Last year<br>Total Funds<br>2024<br>£ |
|--------------------|-----------------------------|---------------------------------------|
| At 1 April         | 74,834                      | 74,834                                |
| <b>At 31 March</b> | <b>74,834</b>               | <b>74,834</b>                         |

The purposes for which these funds have been designated are described in Note 18 to the accounts.

**Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last Year<br>Total Funds<br>2024<br>£ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 261,739  | 10,679                           | 272,418                     | 251,839                               |
| Revenue designated funds  | 74,834   | -                                | 74,834                      | 74,834                                |
| <b>Total funds</b>        | <b>336,573</b>                                       | <b>10,679</b>                    | <b>347,252</b>              | <b>326,673</b>                        |

The notes attached on pages 17 to 31 form an integral part of these accounts.



**South Dorset Community Sports Trust Limited - Statement of Financial Activities for the year ended 31 March 2025**

**South Dorset Community Sports Trust Limited  
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| <b><i>Income</i></b>   |                |                |
| Income from operations   | 630,947        | 550,500        |
| Investment income and interest   |                |                |
| Interest receivable  | 2,521          | 1,700          |
| <b>Gross income in the year before exceptional items</b>                       | <b>633,468</b> | <b>552,200</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>633,468</b> | <b>552,200</b> |
| <b><i>Expenditure</i></b>  |                |                |
| Charitable expenditure, excluding depreciation and amortisation                | 597,128        | 485,696        |
| Depreciation and amortisation  | 13,458         | 14,626         |
| Governance costs   | 1,800          | 1,680          |
| Interest payable   | 503            | 1,809          |
| Realised losses on disposals of social investments which are programme related | -              | -              |
| <b>Total expenditure in the year</b>   | <b>612,889</b> | <b>503,811</b> |
| <b>Net income before tax in the financial year</b>                             | <b>20,579</b>  | <b>48,389</b>  |
| Tax on surplus on ordinary activities  | -              | -              |
| <b>Net income after tax in the financial year</b>                              | <b>20,579</b>  | <b>48,389</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>20,579</b>  | <b>48,389</b>  |

All activities derive from continuing operations

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

**The notes attached on pages 17 to 31 form an integral part of these accounts.**

# South Dorset Community Sports Trust Limited - Balance Sheet as at 31 March 2025

|   | SORP |     | 2025           | 2024           |
|---|------|-----|----------------|----------------|
|   | Note | Ref | £              | £              |
| <b>Fixed assets</b>                                   | A    |     |                |                |
| Tangible assets                                       | 11   | A2  | 208,319        | 217,340        |
| <b>Current assets</b>                                 | B    |     |                |                |
| Debtors   | 12   | B2  | 2,475          | 2,542          |
| Cash at bank and in hand                              |      | B4  | 204,232        | 181,620        |
| <b>Total current assets</b>                           |      |     | 206,707        | 184,162        |
| <b>Creditors: amounts falling due within one year</b> | 13   | C1  | (67,772)       | (74,829)       |
| <b>Net current assets</b>                             |      |     | 138,935        | 109,333        |
| <b>The total net assets of the charity</b>            |      |     | <b>347,254</b> | <b>326,673</b> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

|                            |    |    |                |                |
|----------------------------|----|----|----------------|----------------|
| <b>Restricted funds</b>    |    |    |                |                |
| Restricted Revenue Funds   | 16 | D2 | 10,679         | 10,679         |
|                            |    |    | 10,679         | 10,679         |
| <b>Unrestricted Funds</b>  |    |    |                |                |
| Unrestricted Revenue Funds | 16 | D3 | 261,741        | 241,160        |
|                            |    |    | 261,741        | 241,160        |
| <b>Designated Funds</b>    |    |    |                |                |
| Designated Revenue Funds   | 16 | D3 | 74,834         | 74,834         |
|                            |    |    | 74,834         | 74,834         |
| <b>Total charity funds</b> |    |    | <b>347,254</b> | <b>326,673</b> |

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

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

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

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

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

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

## Mr A Beeson

Trustee

Approved by the board of trustees on 18 December 2025

The notes attached on pages 17 to 31 form an integral part of these accounts.

# South Dorset Community Sports Trust Limited

## Notes to the Accounts for the year ended 31 March 2025

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

# South Dorset Community Sports Trust Limited

## Notes to the Accounts for the year ended 31 March 2025

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

#### **Recognition of liabilities and expenditure**

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

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

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

#### **Tangible fixed assets**

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

Purchases of less than £100 are not capitalised as a matter of policy.

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

|                     |                       |
|---------------------|-----------------------|
| Leasehold premises  | 2 % straight line     |
| Plant and machinery | 20 % reducing balance |

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

#### **Stocks and work in progress**

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

#### **Debtors**

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

#### **Financial instruments including cash and bank balances**

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

## **South Dorset Community Sports Trust Limited**

### **Notes to the Accounts for the year ended 31 March 2025**

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

#### **Pensions - defined contribution schemes**

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

#### **Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. The cost of raising and administering such funds are charged against the specific fund.

There are no endowment funds.

# South Dorset Community Sports Trust Limited

## Notes to the Accounts for the year ended 31 March 2025

### 2 Liability to taxation

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

### 3 Winding up or dissolution of the charity

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

### 4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position or performance.

### 5 Net surplus before tax in the financial year

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| The net surplus before tax in the financial year is stated after charging:- |           |           |
| Depreciation of owned fixed assets  | 13,458    | 14,626    |
| Pension costs   | 2,848     | 2,401     |

### 6 Interest payable

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Loan interest | 503       | 1,809     |

### 7 Staff costs and emoluments

| <b>Salary costs</b>  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| Gross Salaries excluding trustees and key management personnel     | 226,543        | 230,696        |
| Employer's National Insurance for all staff                        | 9,831          | 14,003         |
| Employer's operating costs of defined contribution pension schemes | 2,848          | 2,401          |
| <b>Total salaries, wages and related costs</b>                     | <b>239,222</b> | <b>247,100</b> |

|   |    |    |
|---|----|----|
| The average number of part time staff employed in the year was                  | 19 | 18 |
| The average number of full time staff employed in the year was                  | 3  | 3  |
| The estimated full time equivalent number of all staff employed in the year was | 14 | 14 |

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

|  |           |           |
|--|-----------|-----------|
| Engaged on charitable activities   | 14        | 14        |
| <b><i>The estimated full time equivalent number of all staff employed as above</i></b> | <b>14</b> | <b>14</b> |

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

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

# South Dorset Community Sports Trust Limited

## Notes to the Accounts for the year ended 31 March 2025

### 8 Defined contribution pension schemes

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

The defined contribution liability is allocated to unrestricted funds and Charitable Activities (provision of sporting activities).

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### 9 Remuneration and payments to Trustees and persons connected with them

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

### 10 Deferred income - Unrestricted and Designated funds

| <b>Current Year</b>                              | <b>Opening<br/>Deferrals</b> | <b>Released<br/>from prior<br/>years</b> | <b>Received<br/>less released<br/>in year</b> | <b>Deferred<br/>at year end</b> |
|--|------------------------------|--|---|---------------------------------|
|  | <b>£</b>                     | <b>£</b>                                 | <b>£</b>                                      | <b>£</b>                        |
| English Sports Council Lottery Fund              | 36,200                       | -  | -   | 36,200                          |
| Portland Town Council                            | 3,879                        | -  | -   | 3,879                           |
| <b>Total</b>                                     | <b>40,079</b>                | <b>-</b>                                 | <b>-</b>                                      | <b>40,079</b>                   |
|  |                              |  | <b>2025</b>                                   | <b>2024</b>                     |
|  |                              |  | <b>£</b>                                      | <b>£</b>                        |
| <b>These deferrals are included in creditors</b> |                              |  | <b>40,079</b>                                 | <b>40,079</b>                   |
| <b>Prior Year</b>                                | <b>Opening<br/>Deferrals</b> | <b>Released<br/>from prior<br/>years</b> | <b>Received<br/>less released<br/>in year</b> | <b>Deferred<br/>at year end</b> |
|  | <b>£</b>                     | <b>£</b>                                 | <b>£</b>                                      | <b>£</b>                        |
| English Sports Council Lottery Fund              | 36,200                       |  | -   | 36,200                          |
| Portland Town Council                            | 10,680                       |  | (6,801)                                       | 3,879                           |
| <b>Total</b>                                     | <b>46,880</b>                | <b>-</b>                                 | <b>(6,801)</b>                                | <b>40,079</b>                   |
|  |                              |  | <b>2024</b>                                   | <b>2023</b>                     |
|  |                              |  | <b>£</b>                                      | <b>£</b>                        |
| <b>These deferrals are included in creditors</b> |                              |  | <b>40,079</b>                                 | <b>46,880</b>                   |

## South Dorset Community Sports Trust Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 11 Tangible fixed assets

| <i>Current Year</i>     | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total          |
|-------------------------|-----------------------|----------------------|-------------------|----------------|
|                         | £                     | £                    | £                 | £              |
| <b>Cost</b>             |                       |                      |                   |                |
| At 1 April 2024         | 217,538               | 320,529              | -                 | 538,067        |
| Additions               | -                     | 4,437                | -                 | 4,437          |
| <b>At 31 March 2025</b> | <b>217,538</b>        | <b>324,966</b>       | <b>-</b>          | <b>542,504</b> |
| <b>Depreciation</b>     |                       |                      |                   |                |
| At 1 April 2024         | 41,300                | 279,427              | -                 | 320,727        |
| Charge for the year     | 4,351                 | 9,107                | -                 | 13,458         |
| <b>At 31 March 2025</b> | <b>45,651</b>         | <b>288,534</b>       | <b>-</b>          | <b>334,185</b> |
| <b>Net book value</b>   |                       |                      |                   |                |
| <b>At 31 March 2025</b> | <b>171,887</b>        | <b>36,432</b>        | <b>-</b>          | <b>208,319</b> |
| <b>At 31 March 2024</b> | <b>176,238</b>        | <b>41,102</b>        | <b>-</b>          | <b>217,340</b> |

  

| <i>Prior Year</i>     | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total          |
|-----------------------|-----------------------|----------------------|-------------------|----------------|
|                       | £                     | £                    | £                 | £              |
| <b>Cost</b>           |                       |                      |                   |                |
| 02 April 2023         | 217,538               | 301,683              | -                 | 519,221        |
| Additions             | -                     | 18,846               | -                 | 18,846         |
| <b>31 March 2024</b>  | <b>217,538</b>        | <b>320,529</b>       | <b>-</b>          | <b>538,067</b> |
| <b>Depreciation</b>   |                       |                      |                   |                |
| 02 April 2023         | 36,949                | 269,152              | -                 | 306,101        |
| Charge for the year   | 4,351                 | 10,275               | -                 | 14,626         |
| <b>31 March 2024</b>  | <b>41,300</b>         | <b>279,427</b>       | <b>-</b>          | <b>320,727</b> |
| <b>Net book value</b> |                       |                      |                   |                |
| <b>31 March 2024</b>  | <b>176,238</b>        | <b>41,102</b>        | <b>-</b>          | <b>217,340</b> |
| <b>01 April 2023</b>  | <b>180,589</b>        | <b>32,531</b>        | <b>-</b>          | <b>213,120</b> |



## South Dorset Community Sports Trust Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 12 Debtors

|               | 2025  | 2024  |
|---------------|-------|-------|
|               | £     | £     |
| Trade debtors | 2,475 | 2,542 |

#### 13 Creditors: amounts falling due within one year

|   | 2025          | 2024          |
|---|---------------|---------------|
|   | £             | £             |
| Bank loans and overdrafts                         | 693           | 904           |
| Trade creditors                                   | 10,068        | 8,829         |
| Accruals  | 12,710        | 10,217        |
| Deferred Income - Unrestricted & designated funds | 40,079        | 40,079        |
| Finance lease and HP contracts                    | 1,223         | 11,840        |
| PAYE, NIC VAT and other taxes                     | 2,433         | 2,472         |
| Other creditors                                   | 567           | 491           |
|   | <b>67,773</b> | <b>74,832</b> |

#### 14 Income and Expenditure account summary

|                                | 2025           | 2024           |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| <b>At 1 April 2024</b>         | 326,673        | 278,284        |
| Surplus after tax for the year | 20,581         | 48,389         |
| <b>At 31 March 2025</b>        | <b>347,254</b> | <b>326,673</b> |

# South Dorset Community Sports Trust Limited

## Notes to the Accounts for the year ended 31 March 2025

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

| At 31 March 2025      | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets | 208,319                    | -                        | -                        | 208,319             |
| Current Assets        | 121,194                    | 74,834                   | 10,679                   | 206,707             |
| Current Liabilities   | (67,772)                   | -                        | -                        | (67,772)            |
|                       | <b>261,741</b>             | <b>74,834</b>            | <b>10,679</b>            | <b>347,254</b>      |

  

| At 1 April 2024       | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets | 217,340                    | -                        | -                        | 217,340             |
| Current Assets        | 98,649                     | 74,834                   | 10,679                   | 184,162             |
| Current Liabilities   | (74,829)                   | -                        | -                        | (74,829)            |
| Long term liabilities | -                          | -                        | -                        | -                   |
|                       | <b>241,160</b>             | <b>74,834</b>            | <b>10,679</b>            | <b>326,673</b>      |

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

|  | Funds brought<br>forward from<br>2024 | Movement in<br>funds in 2025 | Transfers<br>between<br>funds in 2025 | Funds carried<br>forward to<br>2026 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
|  | £                                     | See Note 17<br>£             | £                                     | £                                   |
| <b>Unrestricted and designated funds:-</b>     |                                       |                              |                                       |                                     |
| Unrestricted Revenue Funds                     | 241,160                               | 20,581                       | -                                     | 261,741                             |
| Designated Revenue Funds                       | 74,834                                | -                            | -                                     | 74,834                              |
| <b>Total unrestricted and designated funds</b> | <b>315,994</b>                        | <b>20,581</b>                | <b>-</b>                              | <b>336,575</b>                      |
| <b>Restricted funds:-</b>                      |                                       |                              |                                       |                                     |
| BA Grant - Solar BV                            | 10,679                                | -                            | -                                     | 10,679                              |
| <b>Total restricted funds</b>                  | <b>10,679</b>                         | <b>-</b>                     | <b>-</b>                              | <b>10,679</b>                       |
| <b>Total charity funds</b>                     | <b>326,673</b>                        | <b>20,581</b>                | <b>-</b>                              | <b>347,254</b>                      |

## South Dorset Community Sports Trust Limited

### Notes to the Accounts for the year ended 31 March 2025

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

|   | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|---|----------------|------------------|----------------------------|----------------------|
|   | 2025           | 2025             | 2025                       | 2025                 |
|   | £              | £                | £                          | £                    |
| <b>Unrestricted and designated funds:-</b>        |                |                  |                            |                      |
| Unrestricted Revenue Funds                        | 583,872        | (563,293)        | -                          | 20,579               |
| <b>Restricted funds:-</b>                         |                |                  |                            |                      |
| Dorset Council Grant for Windows and Solar Panels | 49,596         | (49,596)         | -                          | -                    |
|   | <b>633,468</b> | <b>(612,889)</b> | <b>-</b>                   | <b>20,579</b>        |

#### 18 The purposes for which the funds as

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

##### Restricted funds:-

BA Grant - Solar BV This fund is to be used in accordance with specific restrictions imposed by the terms of the BA grant.

Dorset Council Fund for Solar Panels and Windows This fund was provided for the specific purpose of funding new Solar Panels and Windows at the leisure centre. It has been spent in full in the year.

#### 19 Ultimate controlling party

The charity is under the control of its legal members.

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

## South Dorset Community Sports Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 20 Donations, Grants and Legacies

|   | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| <b>Donations and gifts from individuals</b>       |  |  |  |  |
| Small donations individually less than £1000      | 400  | -  | 400                                      | 3,275                                  |
| <b>Total donations and gifts from individuals</b> | <b>400</b>   | <b>-</b>   | <b>400</b>                               | <b>3,275</b>                           |

|   | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| <b>Revenue grants from government and public bodies</b> |  |  |  |  |
| Dorset Council Leisure Development Fund                 | -  | 49,596   | 49,596                                   | -                                      |
| <b>Total public sector revenue grants</b>               | <b>-</b>   | <b>49,596</b>                                    | <b>49,596</b>                            | <b>-</b>                               |

**Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015**

|   |           | Prior Year         | Prior Year       | Prior Year    |              |
|---|-----------|--------------------|------------------|---------------|--------------|
|   |           | Unrestricted Funds | Restricted Funds | Total Funds   |              |
|   |           | 2024               | 2024             | 2024          |              |
|   |           | £                  | £                | £             |              |
|   |           | Current year       | Current year     | Current year  | Prior Year   |
|   |           | Unrestricted Funds | Restricted Funds | Total Funds   | Total Funds  |
|   |           | 2025               | 2025             | 2025          | 2024         |
| <b>Total Donations, Grants and Legacies</b> |           |                    |                  |               |              |
| <b>Total Donations, Grants and Legacies</b> | <b>A1</b> | <b>400</b>         | <b>49,596</b>    | <b>49,996</b> | <b>3,921</b> |

## South Dorset Community Sports Trust Limited

### Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

#### 21 Income from charitable activities - Trading Activities

| <i>Current year</i>                                | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|  | 2025                                  | 2025                                | 2025                        | 2024                      |
|  | £                                     | £                                   | £                           | £                         |
| <b>Primary purpose and ancillary trading</b>       |                                       |                                     |                             |                           |
| Swimming pool income                               | 132,434                               | -                                   | <b>132,434</b>              | 128,978                   |
| Subscriptions                                      | 301,565                               | -                                   | <b>301,565</b>              | 272,677                   |
| Facilities and coaching                            | 28,325                                | -                                   | <b>28,325</b>               | 29,917                    |
| Café income  | 30,089                                | -                                   | <b>30,089</b>               | 32,983                    |
| Rental income                                      | 37,229                                | -                                   | <b>37,229</b>               | 35,836                    |
| Fitness suite                                      | 19,204                                | -                                   | <b>19,204</b>               | 15,279                    |
| Feed in tariff receipts                            | 21,694                                | -                                   | <b>21,694</b>               | 18,709                    |
| Miscellaneous income                               | 7,862                                 | -                                   | <b>7,862</b>                | 9,778                     |
| Recharges for services                             | 2,549                                 | -                                   | <b>2,549</b>                | 2,422                     |
| <b>Total Primary purpose and ancillary trading</b> | <b>580,951</b>                        | <b>-</b>                            | <b>580,951</b>              | <b>546,579</b>            |

#### 22 Total Income from charitable activities

| <i>Current year</i>                             | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|   | 2025                                  | 2025                                | 2025                        | 2024                      |
|   | £                                     | £                                   | £                           | £                         |
| Total income from charitable trading            | 580,951                               | -                                   | <b>580,951</b>              | 546,579                   |
| <b>Total from charitable activities      A2</b> | <b>580,951</b>                        | <b>-</b>                            | <b>580,951</b>              | <b>546,579</b>            |

#### 23 Investment income

|  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|  | 2025                                  | 2025                                | 2025                        | 2024                      |
|  | £                                     | £                                   | £                           | £                         |
| Bank Interest Receivable               | 2,521                                 | -                                   | <b>2,521</b>                | 1,700                     |
| <b>Total investment income      A4</b> | <b>2,521</b>                          | <b>-</b>                            | <b>2,521</b>                | <b>1,700</b>              |

## South Dorset Community Sports Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 24 Expenditure on charitable activities - Direct spending

| <i>Current Year</i>          |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                              |            | 2025                                  | 2025                                | 2025                        | 2024                      |
|                              |            | £                                     | £                                   | £                           | £                         |
| Grant funded Solar Panels    |            | -                                     | 28,096                              | <b>28,096</b>               | -                         |
| Grant funded Windows         |            | -                                     | 21,500                              | <b>21,500</b>               | -                         |
| <b>Total direct spending</b> | <b>B2a</b> | <u>-</u>                              | <u><b>49,596</b></u>                | <u><b>49,596</b></u>        | <u>-</u>                  |

### 25 Expenditure on charitable activities - Charitable trading

| <i>Current Year</i>  |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|  |            | 2025                                  | 2025                                | 2025                        | 2024                      |
|  |            | £                                     | £                                   | £                           | £                         |
| Café purchases   |            | <b>10,341</b>                         | -                                   | <b>10,341</b>               | <b>11,878</b>             |
| Swimming pool running costs  |            | <b>8,849</b>                          | -                                   | <b>8,849</b>                | <b>7,242</b>              |
| Gross wages and salaries - charitable trading activities           |            | <b>226,543</b>                        | -                                   | <b>226,543</b>              | <b>230,696</b>            |
| Employers' NI - charitable trading activities                      |            | <b>9,831</b>                          | -                                   | <b>9,831</b>                | <b>14,003</b>             |
| Defined contribution pension costs - charitable trading activities |            | <b>2,848</b>                          | -                                   | <b>2,848</b>                | <b>2,401</b>              |
| Coaches and classes  |            | <b>5,844</b>                          | -                                   | <b>5,844</b>                | <b>7,759</b>              |
| <b>Total charitable trading costs</b>                              | <b>B2b</b> | <u><b>264,256</b></u>                 | <u>-</u>                            | <u><b>264,256</b></u>       | <u><b>273,979</b></u>     |

## South Dorset Community Sports Trust Limited

### Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

#### 26 Support costs for charitable activities

| <i>Current Year</i>   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|   | 2025                                  | 2025                                | 2025                        | 2024                      |
|   | £                                     | £                                   | £                           | £                         |
| <b><i>Employee costs not included in direct costs</i></b>                           |                                       |                                     |                             |                           |
| Training and welfare - staff  | 8,580                                 | -                                   | 8,580                       | -                         |
| Travel and subsistence - staff  | 604                                   | -                                   | 604                         | 174                       |
| <b><i>Premises Expenses</i></b>   |                                       |                                     |                             |                           |
| Rent  | 3,093                                 | -                                   | 3,093                       | 1,249                     |
| Utilities   | 99,224                                | -                                   | 99,224                      | 112,672                   |
| Cleaning and waste management   | 6,561                                 | -                                   | 6,561                       | 5,223                     |
| Property insurance  | 16,288                                | -                                   | 16,288                      | 18,652                    |
| <b><i>Administrative overheads</i></b>  |                                       |                                     |                             |                           |
| Telephone, fax and internet   | 981                                   | -                                   | 981                         | 1,921                     |
| Stationery and printing   | 1,496                                 | -                                   | 1,496                       | 973                       |
| Membership subscriptions  | 3,874                                 | -                                   | 3,874                       | 3,407                     |
| Leasing charges   | 31,678                                | -                                   | 31,678                      | 7,535                     |
| Computer expenses   | 1,318                                 | -                                   | 1,318                       | 1,481                     |
| Advertising and marketing   | 4,092                                 | -                                   | 4,092                       | 3,401                     |
| Sundry expenses   | 2,841                                 | -                                   | 2,841                       | 7,582                     |
| Staff training  | -                                     | -                                   | -                           | 4,511                     |
| Equipment, repairs, expenses and maintenance  | 97,108                                | -                                   | 97,108                      | 36,815                    |
| <b><i>Professional fees paid to advisors other than the auditor or examiner</i></b> |                                       |                                     |                             |                           |
| Book keeping fees   | 3,002                                 | -                                   | 3,002                       | 2,378                     |
| Payroll processing fees   | 480                                   | -                                   | 480                         | 480                       |
| Other legal and professional  | 424                                   | -                                   | 424                         | 1,204                     |
| <b><i>Financial costs</i></b>   |                                       |                                     |                             |                           |
| Bank charges  | 1,632                                 | -                                   | 1,632                       | 2,059                     |
| Loan interest   | 503                                   | -                                   | 503                         | 1,809                     |
| Depreciation & Amortisation in total for the period                                 | 13,458                                | -                                   | 13,458                      | 14,626                    |
| <b>Support costs before reallocation</b>  | <b>297,237</b>                        | <b>-</b>                            | <b>297,237</b>              | <b>228,152</b>            |
| <b>Total support costs - Current Year</b>   | <b>297,237</b>                        | <b>-</b>                            | <b>297,237</b>              | <b>228,152</b>            |

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.



## South Dorset Community Sports Trust Limited

### Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

#### 27 Other Expenditure - Governance costs

| <b>Current Year</b>           | <b>Current year<br/>Unrestricted<br/>Funds</b> | <b>Current year<br/>Restricted<br/>Funds</b> | <b>Current year<br/>Total Funds</b> | <b>Prior Year<br/>Total Funds</b> |
|-------------------------------|--|--|-------------------------------------|-----------------------------------|
|                               | <b>2025</b>                                    | <b>2025</b>                                  | <b>2025</b>                         | <b>2024</b>                       |
|                               | <b>£</b>                                       | <b>£</b>                                     | <b>£</b>                            | <b>£</b>                          |
| Independent Examiner's fees   | 1,800  | -  | 1,800                               | 1,680                             |
| <b>Total Governance costs</b> | <b>1,800</b>                                   | <b>-</b>                                     | <b>1,800</b>                        | <b>1,680</b>                      |

All the expenditure in the prior year was unrestricted.

#### 28 Total Charitable expenditure

| <b>Current Year</b>                 |            | <b>Current year<br/>Unrestricted<br/>Funds</b> | <b>Current year<br/>Restricted<br/>Funds</b> | <b>Current year<br/>Total Funds</b> | <b>Prior Year<br/>Total Funds</b> |
|-------------------------------------|------------|--|--|-------------------------------------|-----------------------------------|
|                                     |            | <b>2025</b>                                    | <b>2025</b>                                  | <b>2025</b>                         | <b>2024</b>                       |
|                                     |            | <b>£</b>                                       | <b>£</b>                                     | <b>£</b>                            | <b>£</b>                          |
| Total direct spending               | <b>B2a</b> | -  | 49,596                                       | 49,596                              | -                                 |
| Total charitable trading costs      | <b>B2b</b> | 264,256  | -  | 264,256                             | 273,979                           |
| Total support costs                 | <b>B2d</b> | 297,237  | -  | 297,237                             | 228,152                           |
| Total Governance costs              | <b>B2e</b> | 1,800  | -  | 1,800                               | 1,680                             |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>563,293</b>                                 | <b>49,596</b>                                | <b>612,889</b>                      | <b>503,811</b>                    |

All the expenditure in the prior year was unrestricted.

| <b>Prior Year</b>                   |            | <b>Prior Year<br/>Unrestricted<br/>Funds</b> | <b>Prior Year<br/>Restricted<br/>Funds</b> | <b>Prior Year<br/>Total Funds</b> |
|-------------------------------------|------------|--|--|-----------------------------------|
|                                     |            | <b>2024</b>                                  | <b>2024</b>                                | <b>2024</b>                       |
|                                     |            | <b>£</b>                                     | <b>£</b>                                   | <b>£</b>                          |
| Total charitable trading costs      | <b>B2b</b> | 273,979                                      | -  | 273,979                           |
| Total support costs                 | <b>B2d</b> | 228,152                                      | -  | 228,152                           |
| Total Governance costs              | <b>B2e</b> | 1,680  | -  | 1,680                             |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>503,811</b>                               | <b>-</b>                                   | <b>503,811</b>                    |