

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Birmingham Sport And Physical Activity
Trust**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
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Birmingham
West Midlands
B3 1QS

**Birmingham Sport And Physical Activity
Trust**

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for the Year Ended 31 March 2025**

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**Birmingham Sport And Physical Activity
Trust (Registered number: 08177159)**

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are

1. to further such charitable purposes as the trustees, see fit, including:
 - a. advancing the mental and physical health and well-being of young people, but not exclusively, by providing and assisting in providing facilities for sport and physical activity, recreation, art and culture or other leisure time occupations,
 - b. advancing education (including education, training, and development in leadership),
 - c. promoting volunteering (where to do so furthers a charitable purpose or purposes),
 - d. promoting the social inclusion of those excluded from society who are in need and
 - e. promoting equality and diversity for the public benefit without distinction of gender, sexual orientation, race, age, disability, nationality, religion or other opinions.
2. The promotion of any other charitable purpose for the benefit of the public (charitable under English law).

Mission Statement

Uniting Birmingham to improve lives through physical activity and sport.

Vision

A more active Birmingham.

Values

Purposeful, Ambitious, Collaborative, Inclusive

Sport Birmingham is here to make a positive difference in people's lives through sport and physical activity. We are the city's strategic sports & physical activity partnership, working as a leading charity to connect policy and investment with delivery partners who bring inclusive and accessible sports and physical activity to communities. We provide support through leadership, insight, knowledge, and expertise to anyone in Birmingham working towards our vision of a more active city and a healthier place to live, learn, work and play.

Our Priorities:

1. Improve physical and mental wellbeing.
2. Connect communities and bring people together.
3. Develop Skills, confidence resilience in people.
4. Tackle inequality by removing or reducing barriers.
5. Influence, integrate and connect the system.

How we will work:

1. People - we work to improve the lives of people and connect communities.
2. Places - we respond to local needs and create opportunities.
3. Partnerships - we foster and grow partnerships.

Furthermore, to achieve greater impact, we will explore efficiencies through structured collaboration, shared services, and job roles with partner organisations.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

2024/25 Impact Summary

Sport Birmingham has played a leading role in the city throughout the year, continuing to effectively coordinate partnership work across the sport and physical activity sector. This has included the ongoing Birmingham 2022 Commonwealth Games community legacy, which has taken rich learning into planning and modelling in order to maximise social impact from other major sporting events.

The charity has stayed true to its charitable objectives and purpose, which have strong alignment with the national strategy set out by the Government and Sport England as its major funder. This emphasises the need to tackle inequality by proportionately focusing on people and places where inactivity is highest and where social need is greatest.

As the Active Partnership for the region, the focus has been on the most valuable role that can be played in the system, which has created more purposeful relationships beyond physical activity and sport - into health, education, jobs and skills, community cohesion, and the environment.

Work with Birmingham City Council has become more strategic and focused, and has included strengthened relationships with Sport, Events, and Public Health in particular, as place partnership structures become more established. The West Midlands Combined Authority partnership work is growing as devolution and regional agendas gather pace under the new leadership of the West Midlands Mayor. Additionally, Sport Birmingham acts as the liaison for most of the national system partner relationships, which include all National Governing Bodies of Sport that have Birmingham as a priority for investment and activity.

The partnership has completed full top-tier compliance with the UK Code for Sports Governance, which has included development of a People Plan and progression of the commitments within our Diversity Inclusion Action Plan; a new Sustainability Plan is now being finalised.

Finally, the 12-member Board has been enhanced with the addition of further skilled, experienced, and passionate trustees who provide effective leadership and support for the 22 dedicated team members. This core team has enjoyed a strong period of stability and growth.

Read more about our work and success stories here - [Sport Birmingham 24/25 Impact Report](#)

Below is a summary of some of the main projects and programmes that align with each of our strategic priorities:

1. Strategy & System Change

National Context

Systems Partner (Sport England)

- We are now 3 years into the 5 years of 'System Partner' funding (over £500k each year) as part of the Active Partnership network, along with National Governing Bodies of sport and many national partners with specialisms in the sector.
- We have been working with place partners and many national partners to lead the collaborative role in place-based deepening work to secure future investment from Sport England.
- As a system partner, we have appraised our relationships with other national partners and National Governing Bodies of sport, as we seek to explore further collaboration in line with our priorities for Birmingham.

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Regional Context

The West Midlands Combined Authority (WMCA)

- The WMCA has signed a Memorandum of Understanding (MOU) with Sport England, along with a financial agreement.
- We have collaborated with them to support and coordinate much of the Commonwealth Games underspend funding, including the 'Inclusive Communities' pot of funding and triage work to support community organisations as part of a consortium of local and national partners.
- The new Regional Mayor has set the 4 pillars for the new strategy, and we are aligning physical activity and sport accordingly, particularly around skills and active environment agendas.

Local Context

Birmingham City Council

- The Council is still in special measures (Section 114 notice issued), but has appointed new leadership and outlined a new city vision to guide recovery and progress; there has been some impact on non-statutory services, which include sport and physical activity/wellbeing. We will continue to collaborate closely with the council to help minimise the impact on the community. The Wellbeing Centres are a primary focus, as are several other assets used for sports and physical activity.
- We have been a main partner in the production of a new Sports Strategy, which is due to be finalised and approved in the Summer of 2025.
- The Active City Partnership reports directly into the Health & Wellbeing Board and brings together partners who work in and around the sport and physical activity sector; this is now co-chaired by the Sport Birmingham CEO.
- The Major Events Board has the ambition to host many more major events; it has matured to involve all major players and works collaboratively and proactively to maximise the impact and success of existing events whilst seeking to bid for and attract new events that can bring economic and community benefit.

Extended Workforce post into Place Relationships Team

The Physical Activity (PA) & Wellbeing Legacy Lead for the Games has remained hosted within the senior management team, providing vital connectivity to all Games legacy opportunities. This post is currently funded until the end of March 2026, having been extended via the Sport England Place Directorate and is part of the West Midlands Sport England "Place Relationships" Team (PRT), looking to form a new place partnership alongside the Sport Birmingham CEO.

The key functions of this role are:

- To lead on the four Commonwealth Active Communities (CAC) place-based programmes within the WMCA geography of which Active Birmingham is one and is hosted within Sport Birmingham on behalf of the Birmingham partnership.
- To lead on the extension of funding via the WMCA, enabling funding for the next three years of this work as part of a £2.5 million fund, and has led on the MOU between Sport England and WMCA
- To facilitate the formation of the WM Cluster, which will be a formal partnership of all six WM APs (Active Partnerships), including Sport Birmingham.
- To be the SE PRT rep on the Birmingham Active City Partnership (ACP)
- To be the SE PRT lead on the MOU with the WMCA
- To be the SE PRT lead rep on the BSCC sports strategy steering group and BCC wellbeing centre review task and finish group.
- To work with the SE PRT on supporting and assessing the SE Place Based investment to the wider WM, including the Birmingham deepening process.

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2. Community & Wellbeing

Active Birmingham - Commonwealth Active Communities/Active Birmingham (SE)

This is a collaborative initiative between The Active Wellbeing Society, Birmingham City Council, and Sport Birmingham, forming part of the Birmingham 2022 Commonwealth Games Legacy.

- Its mission is to reduce inequalities and embed physical activity into daily life by focusing on system change, community empowerment, and sector integration.
- The fund supports community-led action to make physical activity the norm across Birmingham, with additional investment enabling two Community Connectors, enhanced governance, strengthened local insight, and shared learning.
- Future funding will support collaboration, sustainable impact, and the scaling of tools like Activity Finder to drive inclusive community engagement.

Birmingham City Council - Club Together

This aims to support community organisations, groups, and sports clubs by bringing them together to develop locally owned networks. The focus on the project this year has been to sustain existing networks and work with communities to develop two new networks across the city. These have focused on women and girls (thematic) and Shard End (locality-based).

- In Shard End, the emerging network has grown to a total of 26 organisations ranging from system partners, NGB's and Locally Trusted Organisations. The focus has been to consult with the community, with discussions taking place with schools, families, and sports clubs / and community organisations.
- Working with Warwickshire Cricket Foundation, we have initiated a women and girls' network, engaging with 4 clubs local to each other with ambitions to improve access and opportunity to play cricket for women and girls. The primary aim is to develop the confidence of clubs to develop (or enhance) their offer, sharing best practice, resources, and capacity.

3. Children, Young People and Education

M.A.D (Make a Difference) Birmingham

Make A Difference (M.A.D) Birmingham is a youth development initiative led by Sport Birmingham, supporting young people aged 10-25 through sport, physical activity, mentoring, volunteering, and training. Collaborating with schools, families, and communities, M.A.D. creates safe, positive environments where young people can learn, grow, and lead.

Headline Outputs (April 2024 - April 2025)

- 75+ young people mentored through the SAFE programme across 3 schools, with 553+ individual or group interventions delivered.
- 110 young people took part in the SAFE Social Skills Programme across 5 schools.
- 200+ young people attended Holiday Activities & Food (HAF) camps, benefiting from 62+ hours of physical activity and over 4,800 nutritious meals.
- After-School & Youth Clubs delivered weekly in 6 locations, engaging young people in football, boxing, and open-access youth sessions.
- 5 young volunteers contributed 100+ hours of support, gaining valuable confidence and work experience.

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Headline Achievements:

- Improved educational outcomes - students developed stronger social and emotional skills, with schools reporting improved behaviour, reflection, and confidence.
- Health & wellbeing impact - young people accessed safe spaces, built resilience, and improved mental well-being.
- Community engagement - parents, residents, and schools co-designed interventions, strengthening local networks of support.
- Expanded opportunities - camps and trips broadened horizons, giving young people new experiences beyond school and neighbourhood.
- Positive youth voice - participants consistently described sessions as safe, enjoyable, and motivating, with schools praising M.A.D. for its impact.

Opening School Facilities (OSF) Programme

The OSF programme is a national £57 million initiative funded by the Department for Education (DfE) and delivered by the Active Partnerships National Team. It supports the School Sport and Activity Action Plan (SSAAP) by helping schools open existing facilities (e.g., sports halls, swimming pools) to young people and the wider community through partnerships with sport and activity providers.

The OSF programme is now complete as of March 2025. In Year 3, we were able to allocate 78% of our allocated funding to schools an increase from both Years 1 and 2. We engaged 24 schools in Year 3 and a total of 34 schools over the 3 years, surpassing our APNO set target of 30.

Year 1 Funding: £186,803.91

Year 2 Funding: £206,800.21

Year 3 Funding: £269,282.55

Total Funding allocated across 3 Years: £662,886.71

Headline Achievements:

- Exceeded the 3-year engagement target (34 schools vs. 30 target).
- Successfully allocated a majority (78%) of Year 3 funding.
- Demonstrated strong year-on-year growth in both funding and school participation.

School Games - System Partner Delivery (2024/25)

The Birmingham School Games focus on creating positive, inclusive experiences through sport and physical activity, aiming to support the development of young people.

In 2024/25, the programme shifted away from traditional competitive formats to focus entirely on targeted, intervention-based projects, with emphasis on the following areas.

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Key Focus Areas & Projects:

- **Mental Health:**

Active in Mind project delivered in partnership with:

- Youth Sport Trust (YST)
- Moseley Rugby Club
- TOCA Social
- Ninja Warrior

- **Leadership & Volunteering:**

Develop Your Way project in partnership with:

- Solihull College
- Joseph Chamberlain College
- Badminton England (supporting teacher and youth training and providing experience days via the YONEX All England Badminton Championships)

- **Inclusive Opportunities:**

Enrichment activities for young people with Special Educational Needs (SEN), delivered with:

- FABRIC Dance
- Access Sport
- Sport4Life
- Mason Foundation

Target Audience:

Opportunities were designed specifically for young people who:

- Have low confidence or self-esteem.
- Come from low socio-economic or diverse backgrounds.
- Face barriers to participation in sport and physical activity

Participation figures for the School Games are as follows:

- Active in Mind Programme - 16 schools
- Develop Your Way - 12 Schools and 2 Colleges
- Badminton England Partnership - 51 schools
- Inclusive Leadership - 10 schools
- Inclusive Dance Project - 4 schools

Primary School Support

We contract a part-time associate (equivalent to a 3-day-per-week role) to strengthen support for PE, school sport, and physical activity across Birmingham's primary schools. This partnership aims to embed a culture of physical activity in education, with a clear focus on ensuring that all pupils achieve 60 active minutes per day, with at least 30 minutes during the school day.

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Pathway to Podium Initiative

A cornerstone of this work is the Pathway to Podium initiative, which supports schools in becoming "active schools" by promoting inclusive, high-quality opportunities for physical activity and embedding whole-school approaches to wellbeing.

- 85 primary schools across Birmingham have engaged with the initiative to date.
- Schools are recognised with Engagement, Bronze, Silver, or gold awards based on their level of commitment and progress.

In February 2025, we hosted our first citywide Pathway to Podium celebration event, in partnership with Birmingham City Council (BCC), at the Utilita Arena.

- 12 schools attended the event.
- The day was supported by a range of national and local partners who delivered interactive and engaging activity zones:

Delivery Partners Included:

- Teach Active
- Pickleball England
- England Athletics
- England Rugby (T1 Rugby)
- Ways for Well-Being
- Bikeability (The Active Wellbeing Society)
- Public Health
- The Daily Mile
- Aston Villa Foundation

Active Lives Children and Young People ('CYP') Survey

We continue to lead the Active Lives Children & Young People Survey in Birmingham on behalf of Sport England, encouraging schools to complete the survey and use the results to inform their PE, sport, and physical activity planning.

Birmingham data highlights a concerning gap compared to the national average:

- 34.2% of young people meet activity guidelines (vs. 47% nationally)
- 20.5% are active (vs. 22.8%)
- 45.4% are less active (vs. 30.2%)

It is a key strategic priority to address inactivity across the city.

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4. People & Skills

Coach Core

This is an apprenticeship programme delivered through a consortium of partners focused on social mobility for young people. The apprenticeship provides opportunities for young people to develop their skills and confidence, enabling them to grow as coaches, leaders, role models, and people.

- 6 employers were engaged across the West Midlands in 2024/25, with the cohort of 11 finishing at the end of the fiscal year. This cohort was developed in collaboration with Active Black Country and Think Active, identifying employers locally to provide much-needed employment opportunities for Young People.

Skills360

This has developed in a number of ways to support projects and programmes across Sport Birmingham and the local community, following the successful securing of a £200,000 grant from CIMSPA (Chartered Institute for the Management of Sport and Physical Activity).

- Examples include using funding to deliver a small grants programme, working with 12 community organisations to embed Skills360 within community leadership and skills projects supporting young people to develop the confidence, resilience, and competence to engage in the sector and career pathways. We have delivered leadership programmes with two colleges and seven schools as part of 'Develop Your Way' and embedded Skills360 within our first iteration of 'The Blueprint', a programme that has provided level 2 fitness qualifications for young people who have experienced negative engagement with traditional education environments.
- In addition, Skills360 has been the primary tool used for organisations such as United by 2022 to support the training and preparation of volunteers for events taking place across the region, and we have started to connect with partners like Coach Core, who have been piloting the use of the system with cohorts of apprentices in Leicestershire.
- Total Registered Users (up to March 2025): 7737
- New Registrations: 2660 (Includes Volunteers Collective)
- Number of eLearning started/completed: 465 / 277 (However, the number of completions is certainly much higher, as we know users complete the course but sometimes exit without clicking on the course complete button.)
- Number of programmes completed: 46.
- Number of evaluations : 288 started with 50% completed

In addition, the total number of learning and training resources completed within programmes: 6701.

Sports Welfare

- The Sports Welfare work is an initiative funded by Sport England in response to the Whyte Review. The work aims to support community sports and physical activity locations to be spaces where people can thrive and become more robust to welfare threats, with better safeguarding. We work in tandem with NGBs and other local partners to provide light-touch wide-scale support, and in-depth case by case support. We are currently funding 12 community groups to pilot new safeguarding interventions, collaborating with a local partner to develop new workshops, and funding a new digital tool to enable volunteers to find the right training. We are working on the ground in this way, to change the narrative and language used around welfare and safeguarding in Sport across Birmingham.

Safeguarding

- We have a clear commitment to safeguarding and have met our conditional requirements with the Child Protection and Sport Unit (CPSU). We have also maintained our Tier 3 UK Governance code status.
- SB continues to strengthen its practice and knowledge in this area and is part of the national roll-out of dedicated 'Safeguarding welfare officers' that will be working to raise standards and assurances across grassroots and community sports.

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5. Business Operations

We have strengthened our position through a challenging period by driving organisational improvements and building resilience, ensuring we can deliver greater impact for communities, especially those facing the highest levels of inactivity and social need.

The Team

- Strengthened financial resilience through a full review and refinement of financial processes and practices.
- Enhanced team development and connectivity by improving collaboration between managers, officers, projects, and programmes, supported by team away days.
- Established an internal wellbeing group and introduced regular anonymised wellbeing surveys to support staff resilience.
- Re-focused middle manager roles in line with strategic priorities to ensure business needs are met effectively.
- Introduced mentoring and peer support programmes to strengthen leadership, conflict management, team cohesion, and self-awareness.
- Updated key people policies (sickness, annual leave, wellbeing, volunteer days) to better support staff and maintain organisational resilience.
- Launched quarterly staff development days to build connections, share good practice, reflect, celebrate achievements, and foster collaboration.

Operations

- Embedding our new Customer Relationship Management (CRM) system has allowed us to better capture and understand connections and the progress being made with our partners with greater efficiency.
- The Marketing and Communication function continues to develop, focused on growing the brand, a more focused approach on strategic communications and maximising messaging across digital channels and more direct marketing methods such as the newsletter.
- The further development of financial systems and improved accuracy of real-time reporting, creating greater confidence in our numbers, which also includes developing effective cash flow management.
- Strengthening some policies and processes has improved consistent adoption across the organisation.

6. Business Development

In 2024/25, Sport Birmingham continued to strengthen its long-term sustainability through the work of the Senior Partnerships Manager for Business Development (SPM BD).

Key achievements include securing £21,200 from HSBC's Supporting Our Communities Fund and generating £11,300 in unrestricted income through the inaugural Community Celebration Awards, which welcomed over 300 attendees from across the community and business sectors. The SPM BD continues to lead on trust and grant applications, while actively building a pipeline of new funding and engagement opportunities aligned with the organisation's strategic objectives.

New corporate relationships have been developed with Ninja Warrior UK, Toca Social and Davies Sports, who have supported delivery through sponsorship, in-kind contributions, and venue access. A partnership with Easyfundraising has recently been initiated, with early steps being taken to explore its potential as a source of unrestricted income. The SPM BD also recruited an ambassador for Sport Birmingham to support with broadening reach and enhancing fundraising capabilities. Preferential rates were negotiated with key suppliers to reduce costs and improve value for money across delivery and operations.

To support this growth, a new CRM system has been introduced to better track engagement, strengthen relationship management, and improve reporting. In collaboration with the senior team, the SPM BD is shaping tailored partnership packages designed to be sustainable for the organisation and aimed at securing two- to three-year commitments that align with our social impact ambitions. The SPM BD will also work more closely with our marketing department to strengthen brand positioning and improve the visibility of partnership opportunities and will be actively involved in commercial working group conversations to ensure alignment with wider organisational goals.

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**Report of the Trustees
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FINANCIAL REVIEW

Reserves policy

The Board have carefully considered the level of reserves that should be held by the organisation.

The Board have considered the risks faced by BSPAT in the delivery of its services and is of the view that the greatest risk faced by the organisation is the withdrawal of potentially significant proportions of its grant funding, either through the loss of some, or all, of the Sport England funding or through the loss of other grant-funded income streams. As a result, and to allow:

- attempts to secure additional funding to be made.
- that members/service users are supported to move on to other services.
- that any restructuring costs, as may be required, can be met.

The Board have concluded that reserves equal to 4 months of staff and operational costs, together with an additional amount of £50,000 to cover other potential contingent liabilities, including property costs, should be held. As of 31 March 2025, this amount totalled approximately £390,000. As of 31 March 2025, unrestricted reserves amounted to £704,911 (2024: £669,823).

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund the activities of the Charity for the near future. The Trustees are of the view that the Charity is a Going Concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed by memorandum and articles of association.

Methods, policies and procedures for recruitment, appointment, induction and t

The Board comprises up to 13 independent directors (independent being defined as someone brought in from the outside and who does not have a material or pecuniary relationship with the company or related persons), and the recruitment will be based on a range of core competencies as assessed through a skills matrix.

There are 5 Sub-Committees or Working Groups reporting to the board, comprising a selection of directors and staff members; each Sub-Committee meets in between Board Meetings (i.e., four times per annum) and each Sub-Committee brings forward recommendations for the Board ahead of each meeting and no later than the issue of the agenda; the four committees are:

- Commercial Working Group (CWG)
- Equality, Diversity & Inclusion Working Group (EDIWG)
- Governance, Finance and Audit Committee (GFAC)
- Human Resources Committee (HRC)
- Nominations (as required, but at least once per year) (NC)

The Chair is an independent appointment, externally recruited based upon identified skills by the strategic objectives of the organisation. The Vice-Chair is elected from appointed members of the board.

A Director may sit on the board for a maximum of two terms of 4 years, enabling the board to recruit the right skills at the right time to suit the strategic objectives of the organisation. Thereafter, a minimum of a full-term length (i.e. 4 years) must elapse before a director may then be eligible to stand as a director for the organisation again.

The Nominations Committee stands as required and oversees the recruitment of appropriately skilled and experienced trustees.

Directors have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up to date. There is a fully documented Induction process, including a 1:1 meeting with the CEO and the provision of essential reading/documentation regularly and at board and committee meetings. There is also usually a social and event calendar throughout the year affording opportunities for engagement with team members and partners in an advocacy and representative role.

**Birmingham Sport And Physical Activity
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**Report of the Trustees
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board will operate in line with the following remit:

- Provide the BSPAT management team with advice and guidance, particularly about the development and implementation of organisational strategy.
- The check and challenge of strategic implementation
- The identification of opportunities with Birmingham and the region and the subsequent facilitation of relevant network development and introductions
- Positive advocacy - acting as proactive champions for the organisation.

Pay policy for senior staff

- There will be an annual review of pay levels across the team in January of each year; this will be conducted through the HR Sub-Committee, which will make a recommendation to the board in April of each year.
- The pay review will be based on periodic benchmarking within the AP (Active Partnership) Network and the CPI Index to establish the 'Cost of Living level.
- All pay levels are at a fixed-point grade rather than a grade scale.

Risk management

The trustees must identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board has a comprehensive Business risk register, which is reviewed every quarter at each board meeting, and risks are 'owned' by each relevant sub-committee; the register considers all aspects of risk as identified through the leadership team of the trust, and refines them regularly, considering local, regional, and national context and strategic impact.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08177159 (England and Wales)

Registered Charity number

1155171

Registered office

Cobalt Square 11th Floor
83-85 Hagley Road
Birmingham
West Midlands
B16 8QG

Trustees

P J Faulkner (resigned 9.8.24)
J W McLaughlin (resigned 7.8.25)
K A Fraser (resigned 7.8.25)
R J Hindle
Miss O M O Phinda (resigned 28.9.24)
J S Chagger
M Taylor
P Hutchinson
Ms S S Begum (resigned 7.8.25)
T W Clift
Miss S Nijjar (resigned 12.5.25)
Miss S L Lal
Miss J L Sullivan
Mrs C T Murray (appointed 16.5.25)
K Oliver (appointed 7.8.25)

**Birmingham Sport And Physical Activity
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**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Chief Executive Officer

Mike Chamberlain

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 November 2025 and signed on its behalf by:


.....
R J Hindle - Trustee

**Report of the Independent Auditors to the Trustees of
Birmingham Sport And Physical Activity
Trust (Registered number: 08177159)**

Opinion

We have audited the financial statements of Birmingham Sport And Physical Activity Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in the circumstances set out in note 16 to the financial statements, 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 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

**Report of the Independent Auditors to the Trustees of
Birmingham Sport And Physical Activity
Trust (Registered number: 08177159)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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 extent to which our procedures 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 the sector in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to these risks, 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.

**Report of the Independent Auditors to the Trustees of
Birmingham Sport And Physical Activity
Trust (Registered number: 08177159)**

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, the Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management, trustees and enquiries of third parties, where appropriate.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

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.

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

Use of our report

This report is made solely to the charitable company's 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 trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: 21 November 2025

**Birmingham Sport And Physical Activity
Trust**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45,609	1,120,920	1,166,529	2,072,901
Charitable activities	4				
Charitable activities		-	-	-	156,707
CYP and Education		-	133,482	133,482	-
People & Skills		-	1,250	1,250	-
Business Development		4,072	-	4,072	-
Investment income	3	25,198	-	25,198	18,448
Other income		5,000	-	5,000	14,000
Total		79,879	1,255,652	1,335,531	2,262,056
EXPENDITURE ON					
Charitable activities	5				
Strategy and System Change		-	574,342	574,342	638,974
Community and Wellbeing		-	195,958	195,958	688,714
CYP and Education		-	512,560	512,560	502,738
People & Skills		8,374	258,713	267,087	134,735
Business Development		88,602	4,183	92,785	-
Other		-	-	-	51,859
Total		96,976	1,545,756	1,642,732	2,017,020
NET INCOME/(EXPENDITURE)		(17,097)	(290,104)	(307,201)	245,036
Transfers between funds	14	52,185	(52,185)	-	-
Net movement in funds		35,088	(342,289)	(307,201)	245,036
RECONCILIATION OF FUNDS					
Total funds brought forward		669,823	730,462	1,400,285	1,155,249
TOTAL FUNDS CARRIED FORWARD		704,911	388,173	1,093,084	1,400,285

The notes form part of these financial statements

**Birmingham Sport And Physical Activity
Trust**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	4,593	-	4,593	2,846
CURRENT ASSETS					
Debtors	12	123,307	-	123,307	109,860
Cash at bank and in hand		705,204	388,173	1,093,377	1,416,284
		828,511	388,173	1,216,684	1,526,144
CREDITORS					
Amounts falling due within one year	13	(128,193)	-	(128,193)	(128,705)
NET CURRENT ASSETS		700,318	388,173	1,088,491	1,397,439
TOTAL ASSETS LESS CURRENT LIABILITIES		704,911	388,173	1,093,084	1,400,285
NET ASSETS		704,911	388,173	1,093,084	1,400,285
FUNDS	14				
Unrestricted funds				704,911	669,823
Restricted funds				388,173	730,462
TOTAL FUNDS				1,093,084	1,400,285

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

**Birmingham Sport And Physical Activity
Trust (Registered number: 08177159)**

**Balance Sheet - continued
31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R J Hindle', written over a dotted line.

R J Hindle - Trustee

The notes form part of these financial statements

**Birmingham Sport And Physical Activity
Trust**

**Cash Flow Statement
for the Year Ended 31 March 2025**

Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(345,243)</u>	<u>73,595</u>
Net cash (used in)/provided by operating activities	<u>(345,243)</u>	<u>73,595</u>
 Cash flows from investing activities		
Purchase of tangible fixed assets	(2,862)	(2,122)
Interest received	<u>25,198</u>	<u>18,448</u>
Net cash provided by investing activities	<u>22,336</u>	<u>16,326</u>
 Change in cash and cash equivalents in the reporting period	 (322,907)	 89,921
Cash and cash equivalents at the beginning of the reporting period	<u>1,416,284</u>	<u>1,326,363</u>
 Cash and cash equivalents at the end of the reporting period	 <u>1,093,377</u>	 <u>1,416,284</u>

The notes form part of these financial statements

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

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

	31.3.25	31.3.24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(307,201)	245,036
Adjustments for:		
Depreciation charges	1,116	1,258
Interest received	(25,198)	(18,448)
(Increase)/decrease in debtors	(13,447)	78,418
Decrease in creditors	<u>(513)</u>	<u>(232,669)</u>
Net cash (used in)/provided by operations	<u>(345,243)</u>	<u>73,595</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,416,284</u>	<u>(322,907)</u>	<u>1,093,377</u>
	<u>1,416,284</u>	<u>(322,907)</u>	<u>1,093,377</u>
Total	<u>1,416,284</u>	<u>(322,907)</u>	<u>1,093,377</u>

The notes form part of these financial statements

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities 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.

The charity receives government and other grants in respect of its core activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Other income includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

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

Allocation and apportionment of costs

Expenditure on charitable activities includes the direct costs of delivering programmes and activities undertaken to further the purposes of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities.

Where identifiable, support costs are attributed to the individual charitable activity.

Tangible fixed assets

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

Improvements to property	- Over the period of the lease
Equipment	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Taxation

The charity 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. 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 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	14,300	2,000
Grants	<u>1,152,229</u>	<u>2,070,901</u>
	<u>1,166,529</u>	<u>2,072,901</u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Sport England	789,724	1,229,315
Birmingham City Council	24,999	24,999
West Midlands Police - Violence Reduction Unit	-	437,471
Comic Relief	-	87,056
Aston University – Social Economy	10,000	-
WMCA	48,833	-
Coach Core Foundation	19,333	19,500
British Olympic Foundation	500	10,000
Active Partnership Network	26,460	26,460
Rugby Football Union	-	31,700
Football Association	6,400	4,400
CIMSPA	-	200,000
Department for Education	177,171	-
United By 2022	26,000	-
HSBC	21,200	-
Badminton England	1,500	-
Other	109	-
	<u>1,152,229</u>	<u>2,070,901</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>25,198</u>	<u>18,448</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	CYP and Education £	People & Skills £	Business Development £	31.3.25 Total activities £	31.3.24 Total activities £
Fees and charges	-	-	4,055	4,055	3,840
Business Development	-	-	-	-	113,587
Partner Contributions	<u>133,482</u>	<u>1,250</u>	<u>17</u>	<u>134,749</u>	<u>39,280</u>
	<u>133,482</u>	<u>1,250</u>	<u>4,072</u>	<u>138,804</u>	<u>156,707</u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	-	(1)	(1)
Strategy and System Change	804	573,539	574,343
Community and Wellbeing	101,941	94,017	195,958
CYP and Education	282,967	229,593	512,560
People & Skills	142,609	124,478	267,087
Business Development	-	92,785	92,785
	<u>528,321</u>	<u>1,114,411</u>	<u>1,642,732</u>

6. SUPPORT COSTS

	Management and administration £	Governance costs £	Totals £
Strategy and System Change	573,538	-	573,538
Community and Wellbeing	94,017	-	94,017
CYP and Education	229,593	-	229,593
People & Skills	124,478	-	124,478
Business Development	88,602	4,183	92,785
	<u>1,110,228</u>	<u>4,183</u>	<u>1,114,411</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	4,183	3,499
Depreciation - owned assets	1,115	1,258
Hire of plant and machinery	1,864	2,287
Other operating leases	<u>24,491</u>	<u>19,465</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	795,235	717,075
Social security costs	82,545	72,609
Other pension costs	<u>69,391</u>	<u>58,035</u>
	<u>947,171</u>	<u>847,719</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	<u>22</u>	<u>21</u>
Full time		

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	1
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u>2</u>	<u>2</u>

The total amount of employee benefits received by key management personnel is £356,858. The Trust considers its key management personnel comprise the board of directors, who are the Trust's trustees and the senior management team. Trustees are not paid.

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,997	2,070,904	2,072,901
Charitable activities			
Charitable activities	3,840	152,867	156,707
Investment income	18,448	-	18,448
Other income	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total	<u>38,285</u>	<u>2,223,771</u>	<u>2,262,056</u>
EXPENDITURE ON			
Charitable activities			
System Partner	-	550,331	-
External workforce	-	88,643	-
Restated as Strategy and System Change	-	638,974	638,974
Moving Lives, Healthy Minds	-	103,204	-
Birmingham City Council	-	51,149	-
Active Birmingham	-	465,842	-
Moving Communities	-	26,400	-
Places and Spaces	-	16,773	-
Sport England TiF	-	25,346	-
Restated as Community and Wellbeing	-	688,714	688,714
MAD Birmingham	-	405,534	-
Open School Facilities	-	7,578	-
B2022 Commonwealth Games: National Legacy	-	3,000	-
System Partner delivery	-	86,626	-
Restated as CYP and Education	-	502,738	502,738
Local Delivery Pilot	-	27,430	-
Coach Core	-	17,500	-
Gen22	-	10,000	-
Sport Welfare Officer	-	7,832	-
CIMSPA	-	71,973	-
Restated as People & Skills	-	134,735	134,735
Other	<u>(2,673)</u>	<u>54,532</u>	<u>51,859</u>
Total	<u>(2,673)</u>	<u>2,019,693</u>	<u>2,017,020</u>
NET INCOME	40,958	204,078	245,036
Transfers between funds	<u>175,492</u>	<u>(175,492)</u>	<u>-</u>
Net movement in funds	216,450	28,586	245,036
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>453,373</u>	<u>701,876</u>	<u>1,155,249</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>669,823</u></u>	<u><u>730,462</u></u>	<u><u>1,400,285</u></u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £
COST			
At 1 April 2024	11,875	8,244	27,140
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	11,875	8,244	27,140
DEPRECIATION			
At 1 April 2024	11,875	8,244	27,140
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	11,875	8,244	27,140
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	24,582	23,906	95,747
Additions	<u>-</u>	<u>2,862</u>	<u>2,862</u>
At 31 March 2025	24,582	26,768	98,609
DEPRECIATION			
At 1 April 2024	24,582	21,060	92,901
Charge for year	<u>-</u>	<u>1,115</u>	<u>1,115</u>
At 31 March 2025	24,582	22,175	94,016
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>4,593</u>	<u>4,593</u>
At 31 March 2024	<u>-</u>	<u>2,846</u>	<u>2,846</u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Trade debtors	74,060	68,367
Prepayments and accrued income	<u>49,247</u>	<u>41,493</u>
	<u>123,307</u>	<u>109,860</u>
 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	 31.3.25	 31.3.24
	£	£
Trade creditors	49,049	88,659
Social security and other taxes	20,490	20,105
Other creditors	7,254	8,917
Accruals and deferred income	<u>51,400</u>	<u>11,024</u>
	<u>128,193</u>	<u>128,705</u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
Core Funding	669,823	(17,097)	52,185	704,911
Restricted funds				
Sport England	163,414	(28,833)	-	134,581
Birmingham City Council	102,487	(54,667)	-	47,820
CIMSPA	128,027	(122,099)	-	5,928
TAWS	45,845	(10,000)	(35,845)	-
Core & Co Foundation	270,964	(74,771)	(195,937)	256
Rugby Football Union †	7,825	(3,837)	(3,988)	-
The Football Association Limited †	4,400	(2,798)	(1,602)	-
British Olympic Foundation †	7,500	(7,000)	(500)	-
Active Partnerships	-	201	-	201
School Services	-	30,065	-	30,065
United by 2022 Charity	-	25,560	(6,000)	19,560
Coach Core Foundation	-	3,000	(3,000)	-
Badminton England	-	175	-	175
Skills 360 Development	-	1,250	(1,250)	-
WMCA	-	(46,350)	-	(46,350)
MAD Development	-	-	195,937	195,937
	<u>730,462</u>	<u>(290,104)</u>	<u>(52,185)</u>	<u>388,173</u>
TOTAL FUNDS	<u>1,400,285</u>	<u>(307,201)</u>	<u>-</u>	<u>1,093,084</u>

† shown as combined as Rugby Football Union in 2024 comparatives

We have undertaken a review of fund allocations and are transferring funds to correct past misclassifications, reallocate prior year underspends, recharge eligible overheads, and move appropriate management fees and income to unrestricted funds. These actions ensure our financial records accurately reflect the use of funds, fulfil contractual obligations, and support future programme delivery in line with our strategic priorities.

Restricted fund in deficit are as a result of the timing of income inflows to activity spend and will ultimately be balanced.

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funding	79,879	(96,976)	(17,097)
Restricted funds			
Sport England	789,724	(818,557)	(28,833)
Birmingham City Council	24,999	(79,666)	(54,667)
CIMSPA	-	(122,099)	(122,099)
TAWS	-	(10,000)	(10,000)
Core & Co Foundation	121,490	(196,261)	(74,771)
Rugby Football Union	-	(3,837)	(3,837)
The Football Association Limited	6,400	(9,198)	(2,798)
British Olympic Foundation	500	(7,500)	(7,000)
Active Partnerships	26,460	(26,259)	201
School Services	133,482	(103,417)	30,065
United by 2022 Charity	26,000	(440)	25,560
Coach Core Foundation	19,333	(16,333)	3,000
Street Games	55,681	(55,681)	-
Badminton England	1,500	(1,325)	175
Skills 360 Development	1,250	-	1,250
WMCA	48,833	(95,183)	(46,350)
	<u>1,255,652</u>	<u>(1,545,756)</u>	<u>(290,104)</u>
TOTAL FUNDS	<u><u>1,335,531</u></u>	<u><u>(1,642,732)</u></u>	<u><u>(307,201)</u></u>

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Core Funding	453,373	40,958	175,492	669,823
Restricted funds				
Sport England	263,668	(43,171)	(57,083)	163,414
Birmingham City Council	153,636	(51,149)	-	102,487
CIMSPA	-	128,027	-	128,027
TAWS	21,754	24,091	-	45,845
Core & Co Foundation	143,602	127,362	-	270,964
Rugby Football Union	53,470	36,424	(70,169)	19,725
Open School Facilities	14,600	18,883	(33,483)	-
The Royal Foundation - Coach Core	24,198	(10,241)	(13,957)	-
Moving Lives, Healthy Minds	8,973	(16,148)	7,175	-
Secondments	(3,704)	-	3,704	-
BISF/MIND	12,929	-	(12,929)	-
Gen22	8,750	(10,000)	1,250	-
	<u>701,876</u>	<u>204,078</u>	<u>(175,492)</u>	<u>730,462</u>
TOTAL FUNDS	<u>1,155,249</u>	<u>245,036</u>	<u>-</u>	<u>1,400,285</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funding	38,285	2,673	40,958
Restricted funds			
Sport England	1,227,622	(1,270,793)	(43,171)
Birmingham City Council	-	(51,149)	(51,149)
CIMSPA	200,000	(71,973)	128,027
TAWS	51,521	(27,430)	24,091
Core & Co Foundation	532,896	(405,534)	127,362
Rugby Football Union	90,956	(54,532)	36,424
Open School Facilities	26,461	(7,578)	18,883
The Royal Foundation - Coach Core	7,259	(17,500)	(10,241)
Moving Lives, Healthy Minds	87,056	(103,204)	(16,148)
Gen22	-	(10,000)	(10,000)
	<u>2,223,771</u>	<u>(2,019,693)</u>	<u>204,078</u>
TOTAL FUNDS	<u>2,262,056</u>	<u>(2,017,020)</u>	<u>245,036</u>

Restricted fund in deficit are as a result of the timing of income inflows to activity spend and will ultimately be balanced.

**Birmingham Sport And Physical Activity
Trust**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

16. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.