

Statement of financial activities under FRS 102 SORP

Brinkburn Charitable Incorporated Organisation For the year ended 31 March 2025

	2025	2024
Income and endowments		
Donations and legacies		
Member Donations	109	220
Total Donations and legacies	109	220
Income from charitable activities		
Catering	-	301
Coffee Bar & Canteen Income	22,083	18,726
General Admissions	10,038	5,873
Lettings	70,379	57,342
Membership Fees	3,179	2,605
Misc Income	313	159
Brinkburn Community Shop	2,058	-
Sales	-	(1)
Swimming - Schools	22,552	19,740
Section Funds	1,134	1,481
Swimming - Admissions	23,254	20,209
Swimming - Lessons	52,351	47,555
Aquafit	1,196	-
Vending Income	12,865	11,503
Total Income from charitable activities	221,401	185,493
Income from investments		
Interest Income	1,348	1,070
Total Income from investments	1,348	1,070
Income from grants		
Grant Income	-	600
HMRC Employers NIC Allowance	5,000	5,000
Total Income from grants	5,000	5,600
Total income and endowments	227,858	192,383
Expenditure		
Expenditure on raising funds		
Advertising & Marketing	170	60
Total Expenditure on raising funds	170	60
Expenditure on charitable activities		
Audit & Accountancy fees	1,200	-
Bank Fees	878	730
Cleaning	2,992	2,064

	2025	2024
Insurance	2,016	1,938
IT Software and Consumables	891	823
Light, Power, Heating	48,000	48,000
Motor Vehicle Expenses	-	35
Printing & Stationery	670	1,254
Rates	1,542	1,256
Repairs & Maintenance	4,888	5,602
Subscriptions	304	304
Sundry Expenses	-	150
Telephone & Internet	660	510
Trade Refuse	1,432	1,281
Cost of Goods Sold	12,623	15,882
Direct Expenses	3,530	7,992
Pool Salaries / Contractors	-	832
Licensing & Registrations	3,999	2,207
Employers National Insurance	6,374	5,630
Pensions Costs	958	960
Staff Training	2,346	2,337
Salaries & Wages	133,638	120,494
Total Expenditure on charitable activities	228,941	220,282
Total expenditure	229,111	220,342
Net income / (expenditure) before gains and losses on in investments	226,510	191,313
Unmapped Accounts		
Reversal of expired accruals	157,045	144,000
Total Unmapped Accounts	157,045	144,000
Net gains / (losses) on investments	1,348	1,070
Net income / (expenditure) for the year	(1,253)	(27,959)

Income and Expenditure

Brinkburn C.I.O

For the year ended 31 March 2025

Prepared by Margaret Gascoyne

Income and Expenditure

Brinkburn C.I.O

For the year ended 31 March 2025

	2025	2024	2023	2022	2021	2020
Turnover						
Coffee Bar & Canteen Income	22,083	18,726	15,752	12,812	454	12,496
Catering	-	301	1,173	231	-	-
General Admissions	10,038	5,873	4,917	2,760	406	14,823
Interest Income	1,348	1,070	221	43	31	134
Lettings	70,379	57,342	56,622	52,761	14,149	43,996
Membership Fees	3,179	2,605	5,010	8,370	2,291	3,787
Misc Income	313	159	124	68	68	69
Sales	-	(1)	-	-	14	284
Section Funds	1,134	1,481	592	1,342	145	3,048
Swimming - Admissions	23,254	20,209	22,125	28,882	5,772	23,404
Swimming - Lessons	52,351	47,555	54,234	54,064	1,587	34,561
Swimming - Schools	22,552	19,740	20,975	20,195	2,310	12,473
Vending Income	12,865	11,503	6,717	7,023	477	11,650
Unrecoverable sales invoices - BAD DEBT	-	-	-	-	-	(4,600)
Aquafit	1,196	-	-	-	-	-
Brinkburn Community Shop	2,058	-	-	-	-	-
Total Turnover	222,749	186,563	188,461	188,551	27,704	156,125
Cost of Sales						
Cost of Goods Sold	12,623	15,882	10,580	8,714	356	11,519
Direct Expenses	3,530	7,992	5,827	7,651	8,939	16,260
Pool Salaries / Contractors	-	832	299	-	3,900	27,851
Employers National Insurance	6,374	5,630	702	4,377	4,855	6,154
Pensions Costs	958	960	1,029	1,022	1,284	3,724
Staff Training	2,346	2,337	2,074	-	-	290
Voluntary Redundancy cost	-	-	-	-	8,232	-
Trustee & Volunteer Training	-	-	-	-	25	-
Salaries & Wages	133,638	120,494	108,681	121,387	92,130	102,193
Total Cost of Sales	159,469	154,127	129,192	143,151	119,721	167,991
Gross Surplus (Loss)	63,280	32,436	59,270	45,400	(92,017)	(11,866)
Administrative Costs						
Advertising & Marketing	170	60	315	411	78	-
Audit & Accountancy fees	1,200	-	600	750	875	240
Bank Fees	878	730	2,184	2,366	1,005	2,327
Cleaning	2,992	2,064	2,218	1,512	906	2,320
General Expenses	-	-	-	-	107	263
Insurance	2,016	1,938	1,829	1,776	1,747	1,698
Interest Paid	-	-	13	-	(1)	7
IT Software and Consumables	891	823	838	571	664	-

	2025	2024	2023	2022	2021	2020
Licensing & Registrations	3,999	2,207	2,707	1,971	-	-
Light, Power, Heating	48,000	48,000	50,000	80,000	50,000	50,000
Minibus costs	-	-	595	291	4,740	-
Motor Vehicle Expenses	-	35	25	39	56	4,487
Operating Lease Payments	-	-	(310)	625	625	625
Postage, Freight & Courier	-	-	-	-	24	-
Printing & Stationery	670	1,254	401	830	680	748
Rates	1,542	1,256	2,176	1,111	50	4,234
Repairs & Maintenance	4,888	5,602	2,152	4,925	5,558	8,987
Subscriptions	304	304	304	304	334	-
Sundry Expenses	-	150	-	-	-	-
Telephone & Internet	660	510	708	865	858	840
Trade Refuse	1,432	1,281	1,034	838	554	1,847
Total Administrative Costs	69,642	66,214	67,787	99,185	68,859	78,623
Operating Surplus (Loss)	(6,362)	(33,779)	(8,517)	(53,785)	(160,876)	(90,489)
Other Income						
Donations/Historical Adjustment	-	-	-	-	-	5,000
Football Foundation	-	-	-	-	5,500	-
Other Revenue	-	-	-	16,000	57,996	-
Sport England	-	-	-	9,958	6,000	-
Member Donations	109	220	168	198	79	-
HMRC Furlough Receipts	-	-	-	22,813	62,706	-
HMRC Employers NIC Allowance	5,000	5,000	4,331	4,000	4,000	3,000
Reversal of expired accruals	157,045	144,000	-	-	-	-
Grant Income	-	600	-	-	-	-
Total Other Income	162,154	149,820	4,499	52,969	136,281	8,000
Surplus (Loss) on Ordinary Activities Before Taxation	155,792	116,041	(4,019)	(816)	(24,595)	(82,489)
Surplus (Loss) after Taxation	155,792	116,041	(4,019)	(816)	(24,595)	(82,489)

Balance Sheet

Brinkburn C.I.O

As at 31 March 2025

Prepared by Margaret Gascoyne

Balance Sheet

Brinkburn C.I.O

As at 31 March 2025

	31 MAR 2025	31 MAR 2024	31 MAR 2023	31 MAR 2022	31 MAR 2021
Fixed Assets					
Tangible Assets					
Arts for Wellbeing Donation	2,685	2,685	2,685	2,685	2,685
Computer Equipment	419	419	419	419	419
Donated Office Furniture and General Contents	5,000	5,000	5,000	5,000	5,000
Donated Technogym & MMA Mannequins	1,500	1,500	1,500	1,500	1,500
Freemasons Donation	3,399	3,399	3,399	3,399	3,399
Inherited Ancillary Sports & Fitness Equip	12,500	12,500	12,500	12,500	12,500
Inherited Commercial Kitchen & Associated SS Equip/Furnishings.	15,000	15,000	15,000	15,000	15,000
Inherited External Fixtures	7,500	7,500	7,500	7,500	7,500
Inherited General Contents & Equip	12,000	12,000	12,000	12,000	12,000
Inherited Minibus	-	7,500	7,500	7,500	7,500
Inherited Technogym & Cardio Equip	37,500	37,500	37,500	37,500	37,500
Inherited Theatre Hall Related Equip	18,000	18,000	18,000	18,000	18,000
Less Accumulated Depreciation on Motor Vehicles	7,500	-	-	-	-
Office Equipment	1,317	1,317	1,256	470	470
Plant and Machinery	13,166	13,166	13,166	13,166	10,378
Relationship Project Donation	2,200	2,200	2,200	2,200	2,200
Walker Central Boys Club Donation	1,050	1,050	1,050	1,050	1,050
Total Tangible Assets	140,736	140,736	140,675	139,889	137,100
Total Fixed Assets	140,736	140,736	140,675	139,889	137,100
Current Assets					
Cash at bank and in hand					
Brinkburn Aquatics	47,251	25,776	15,078	1,293	967
Brinkburn CA Business	20,106	20,106	20,106	20,106	20,291
Brinkburn CA Current	5,000	5,000	5,000	5,000	4,906
Brinkburn CIO	100,530	128,686	144,173	143,320	120,142
Brinkburn Reserves Account	101,059	76,652	75,148	50,002	-
Total Cash at bank and in hand	273,946	256,220	259,504	219,720	146,307
Accounts Receivable	60,354	34,712	12,165	11,482	3,457
Total Current Assets	334,300	290,932	271,669	231,202	149,764
Creditors: amounts falling due within one year					
Accounts Payable	2,948	3,341	5,875	740	740
Accruals	167,678	281,085	377,085	327,085	248,391
Historical Adjustment	6,616	6,616	6,616	6,616	6,616
Member Funds - ring fenced	994	994	994	994	1,131
NIC Payable	-	-	(3,620)	346	(22)
PAYE Payable	-	-	17	1,142	(202)
PAYE/NIC control account	-	(2,355)	-	-	-
Pensions Payable	-	541	(10)	-	(189)

	31 MAR 2025	31 MAR 2024	31 MAR 2023	31 MAR 2022	31 MAR 2021
Rounding	-	(3)	(3)	-	-
Suspense	(434)	-	-	-	138
Wages Payable - Payroll	-	-	(17)	4,743	19
Total Creditors: amounts falling due within one year	177,801	290,219	386,936	341,665	256,621
Net Current Assets (Liabilities)	156,499	714	(115,267)	(110,462)	(106,857)
Total Assets less Current Liabilities	297,235	141,449	25,408	29,427	30,243
Net Assets	297,235	141,449	25,408	29,427	30,243
Capital and Reserves					
Current Year Earnings	155,792	116,041	(4,019)	(816)	(24,595)
Owner A Drawings	(6)	-	-	-	-
Reserves - Brinkburn CIO Surplus./Deficit Bal	141,449	25,408	29,427	30,243	54,838
Total Capital and Reserves	297,235	141,449	25,408	29,427	30,243