

Charity registration number 1173891 (England and Wales)

**BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE  
INCORPORATED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# **BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

Ms A Winstanley  
Ms C Winston  
Mr J Brooks  
Ms M Dolan  
Ms B Monaghan  
Ms A Brooks  
Mr J Royal

### **Senior management**

Mr David Holden-Locke

### **Charity number (England and Wales)**

1173891

### **Principal address**

Greenbarn Way  
Blackrod  
Bolton  
BL6 5TG

### **Independent examiner**

D G Winston FCCA  
CRBH LTD  
7 Bolton Road  
Ashton in Makerfield  
Wigan  
WN4 8AA

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# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

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# **BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

## **CHAIRPERSON'S STATEMENT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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It gives me great pride to present this Chair's Report for the year ending 31 March 2025.

Over the past year, Blackrod Sports and Community Centre has continued to grow in strength and reach. What began as a small community-led effort back in 2017 is now a well-established and respected charity, providing vital services and activities for thousands of local people each month.

Our Centre is now welcoming over 6,500 visits per month across a wide range of funded and privately run activities. Each week, we provide 36 free sessions supported by our funders, ranging from fitness and wellbeing classes to youth provision, warm spaces activities, mindfulness, arts, and family support. Alongside this, we host an equally strong programme of paid and volunteer-led sessions. We are also proud to have funded wider community events such as summer meals for older residents, seasonal youth activities, and festive gift giveaways that reach hundreds of local families.

Financially, we have remained on a secure footing. Since our formation, we have invested over £777,000 back into the local economy, including more than £170,000 on repairs and maintenance of this ageing but much-loved building. While the lack of a long-term lease has prevented us from unlocking some major capital opportunities – including significant energy efficiency and sports development grants – we have nevertheless sustained and expanded our offer through careful financial management and continued success in securing revenue grants.

Looking ahead, our vision is clear. We want to move from being simply managers of a building to being recognised as a provider of high-quality, inclusive programmes that meet community need.

None of this would be possible without the commitment of our dedicated staff team, volunteers, trustees, and supporters. Their passion, expertise, and determination keep this Centre vibrant and welcoming, even in the face of ongoing social and economic challenges. The Trustees wish to place on record their sincere thanks to David Holden-Locke, our Chief Executive, for his exceptional hard work and leadership in managing the charity and securing the grant funding that makes all of our activities possible. David's dedication and ability to navigate complex funding landscapes have ensured the continued success, sustainability and expansion of our programmes, and his contribution is deeply valued by the Board and community alike.

In closing, I would like to thank everyone who has contributed to our success this year – our funders, partners, users, and the wider community. Together we have built something that is not only sustainable but also transformative for Blackrod and the surrounding area. With continued support, I am confident that the years ahead will see us grow further still, ensuring that our Centre remains a place where everyone feels it is *their* community hub.

On behalf of the Trustees,

*Ann Brooks*

Ms Ann Brooks  
Chairperson

Date: 14 October 2025



# **BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The Blackrod Sports and Community Centre CIO was established in July 2017 following 18 months of resident-led consultation, audit and negotiation with Bolton Council.

Its charitable purpose is to manage, promote, hire out, maintain and improve community sports and recreational facilities for the benefit of residents in Blackrod and surrounding communities.

These facilities comprise a large indoor hall with stage and kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land. The Centre aims to:

- increase usage of community assets;
- widen the range of activities to suit all ages and needs;
- provide a hub for the delivery of community support services;
- and become sustainable, ideally moving towards financial self-sufficiency.

To achieve these objectives, the CIO employs a part-time Chief Executive and caretaking/cleaning staff, along with Health and Wellbeing Coordinators and sessional staff. They oversee day-to-day operations and lead our programme of health, wellbeing and community activities.

#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance.

The Centre continues to provide a broad range of low-cost or free opportunities for local people, including fitness, arts, social and wellbeing sessions, youth provision, family support and warm spaces initiatives. By doing so, we reduce isolation, promote healthier lifestyles, create volunteering opportunities and strengthen community life.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### Achievements and performance

*Significant activities and achievements against objectives*

2024/25 was another year of strong delivery and growth.

- **Participation:** By February 2025, the Centre was hosting 1,865 visits per week (6,595 per month), excluding one-off events. Of these, 865 weekly attendances were at free sessions funded by the National Lottery Community Fund, Sport England, Garfield Weston Foundation, Bolton Fund and others

**Community Impact:** Over 36 free weekly sessions were provided, covering fitness, wellbeing, arts, drama, mindfulness, table tennis, youth services and support for recovering addicts. We also hosted the DWP outreach van weekly and seasonal events such as Easter activities (supporting 125 children and families) and Christmas gift distribution (over 400 recipients).

- **Economic Impact:** Since inception, the Centre has reinvested £777,797 into the local economy, including £170,911 on building repairs and maintenance

**Events and Partnerships:** We funded and supported community groups including the Blackrod Gardening Group, St Catherine's Messy Play, and local schools' out-of-hours provision. Despite challenges around capital investment, we have continued to secure sufficient revenue funding to sustain operations and grow services.

### Financial review

The Centre ended the year with healthy reserves. £156022.

Our revenue base is primarily supported by grant funding, supplemented by rental and hire income. This year's income reached £182,549 with expenditure of £116,195 up to February 2025

Funds are held to:

- support core staffing costs (Chief Executive, Health and Wellbeing Coordinators, cleaning and sessional delivery);
- cover building maintenance and utilities;
- and invest in future development priorities agreed with Bolton Council.

The Trustees' reserves policy is to hold between three and six months of core costs to ensure continuity in the event of unexpected funding changes.

### Going concern

The Trustees believe that the charity is a going concern. Despite reliance on grant income, our diversification of funding streams and growth in self-generated income from hall and pitch hire gives confidence in the Centre's financial resilience.

### Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Plans for future periods

Looking ahead, our priority is to secure a 25-year lease for the building and land. This is critical to unlocking significant capital funding opportunities.

In parallel, we will:

- continue delivering and expanding our programme of free and low-cost activity for all ages;
- strengthen our health and wellbeing offer, particularly for older residents, young people and vulnerable groups;
- develop partnerships to extend delivery into other local venues; and
- further improve the building and site to ensure it remains safe, welcoming and sustainable.

### Structure, governance and management

The Trust is a company limited by guarantee ....

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Winstanley

Ms C Winston

Mr J Brooks

Ms M Dolan

Ms B Monaghan

Ms A Brooks

Mr J Royal

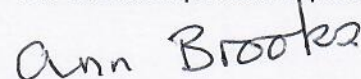
### Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with a sporting background to work with us.

### Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

The Trustees report was approved by the Board of Trustees.



Ms A Brooks

Trustee

14 October 2025



# **BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Trust and of the incoming resources and application of resources of the Trust for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED**

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I report to the Trustees on my examination of the financial statements of Blackrod Sports and Community Centre Charitable Incorporated (the Trust) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

**D G Winston FCCA**  
CRBH LTD  
7 Bolton Road  
Ashton in Makerfield  
Wigan  
WN4 8AA  
14 October 2025



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Charitable activities	3	58,567	119,226	177,793	36,432	107,591	144,023
<b>Total income</b>		58,567	119,226	177,793	36,432	107,591	144,023
<b>Expenditure on:</b>							
Charitable activities	4	138,746	-	138,746	130,557	-	130,557
<b>Total expenditure</b>		138,746	-	138,746	130,557	-	130,557
<b>Net income/(expenditure)</b>		(80,179)	119,226	39,047	(94,125)	107,591	13,466
Transfers between funds		118,905	(118,905)	-	116,317	(116,317)	-
<b>Net movement in funds</b>	5	38,726	321	39,047	22,192	(8,726)	13,466
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		102,324	14,651	116,975	80,132	23,377	103,509
<b>Fund balances at 31 March 2025</b>		141,050	14,972	156,022	102,324	14,651	116,975

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	9		8,656		17,471
<b>Current assets</b>					
Debtors	10	4,733		3,547	
Cash at bank and in hand		145,049		100,142	
		149,782		103,689	
<b>Creditors: amounts falling due within one year</b>	11	(2,416)		(4,185)	
<b>Net current assets</b>			147,366		99,504
<b>Total assets less current liabilities</b>			156,022		116,975
<b>The funds of the Trust</b>					
Restricted income funds	12		14,972		14,651
Unrestricted funds	13		141,050		102,324
			156,022		116,975

The financial statements were approved by the Trustees on 14 October 2025

*Ann Brooks*

Ms A Brooks  
Trustee



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

#### 1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Funds</b>						
Grants	17,000	119,226	136,226	1,000	107,591	108,591
Ancillary trading income	1,259	-	1,259	-	-	-
Charitable rental income	40,063	-	40,063	35,432	-	35,432
Other income	245	-	245	-	-	-
	<u>58,567</u>	<u>119,226</u>	<u>177,793</u>	<u>36,432</u>	<u>107,591</u>	<u>144,023</u>

### 4 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Depreciation and impairment	14,140	16,774
Staff Costs	1,435	1,075
Sundry	172	881
Session Delivery	43,137	37,451
Pitch Maintenance	5,626	4,760
Centre Management	50,592	42,365
Cleaning	11,385	7,042
IT Costs	2,723	3,301
Repairs and Maintenance	5,513	12,908
Insurance	1,263	1,263
Accountancy	2,220	2,640
Bank Charges	98	97
Donations	442	-
	<u>138,746</u>	<u>130,557</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>138,746</u>	<u>130,557</u>

### 5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,220	2,640
Depreciation of owned tangible fixed assets	<u>14,140</u>	<u>16,774</u>

# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024			
Additions	64,055	12,242	76,297
	-	12,904	12,904
At 31 March 2025	64,055	25,146	89,201
<b>Depreciation and impairment</b>			
At 1 April 2024			
Depreciation charged in the year	54,939	11,466	66,405
	9,115	5,025	14,140
At 31 March 2025	64,054	16,491	80,545
<b>Carrying amount</b>			
At 31 March 2025	1	8,655	8,656
At 31 March 2024	64,055	8,355	17,471



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,253	2,547
Other debtors	1,480	1,000
	<u>4,733</u>	<u>3,547</u>

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

	2025 £	2024 £
Trade creditors	-	645
Accruals and deferred income	2,416	3,540
	<u>2,416</u>	<u>4,185</u>

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Transfers £	At 31 March 2025 £
	14,651	-	(14,651)	-
Bolton Fund	-	1,000	(1,000)	-
Lottery Community Fund	-	59,888	(44,916)	14,972
Boltons CVS R36	-	14,711	(14,711)	-
Football Foundation	-	1,587	(1,587)	-
GM Answer Cancer	-	8,100	(8,100)	-
Bolton Warms Spaces	-	2,440	(2,440)	-
UKSPF	-	3,250	(3,250)	-
Sport England	-	14,750	(14,750)	-
Next Steps	-	3,500	(3,500)	-
Eric Wright	-	5,000	(5,000)	-
Bolton Culture Fund	-	2,500	(2,500)	-
Forever Manchester Energy	-	2,500	(2,500)	-
	<u>14,651</u>	<u>119,226</u>	<u>(118,905)</u>	<u>14,972</u>



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Transfers £	At 31 March 2024 £
Bolton Fund	19,907	-	(19,907)	-
Lottery Community Fund	3,470	55,000	(43,819)	14,651
Boltons CVS R36	-	20,515	(20,515)	-
Bolton Festive Fund	-	99	(99)	-
Football Foundation	-	2,151	(2,151)	-
GM Answer Cancer	-	1,983	(1,983)	-
Community Cost of Living	-	25,803	(25,803)	-
ASDA	-	600	(600)	-
Bolton Warms Spaces	-	1,440	(1,440)	-
	<u>23,377</u>	<u>107,591</u>	<u>(116,317)</u>	<u>14,651</u>

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>102,324</u>	<u>58,567</u>	<u>(138,746)</u>	<u>118,905</u>	<u>141,050</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General Funds	<u>80,132</u>	<u>36,432</u>	<u>(130,557)</u>	<u>116,317</u>	<u>102,324</u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	8,656	-	8,656
Current assets/(liabilities)	<u>132,394</u>	<u>14,972</u>	<u>147,366</u>
	<u>141,050</u>	<u>14,972</u>	<u>156,022</u>



# BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	17,471	-	17,471
Current assets/(liabilities)	84,853	14,651	99,504
	<u>102,324</u>	<u>14,651</u>	<u>116,975</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).



