

Company registration number: 10598525
Charity registration number: 1178142

**BARROW ISLAND COMMUNITY SPORTS TRUST LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Barrow Island Community Sports Trust Ltd

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Barrow Island Community Sports Trust Ltd
Company No. 10598525
Trustees' Report For The Year Ended 28 February 2025

The trustees present their report and the financial statements for the year ended 28 February 2025.

Objectives and Activities

Aims and Objectives

The promotion of Community participation in healthy recreation for the benefit of the inhabitants of Barrow Island and surrounding areas, by the provision of facilities for the playing of sports and other leisure activities.

The provision of a safe warm, welcoming environment for community groups and individuals requiring assistance and advice.

Significant Activities

The Trustees have instigated a programme of building and ground maintenance to enable sporting activities to take place on the playing fields. Proposed improvements to the drainage on the pitches will alleviate fixture problems with the local leagues for both Rugby and Football, allowing more games to be arranged throughout the seasons.

The Trustees have invited the local Junior School to use the facilities for their Sports Day. We have extended this invitation to TS Sovereign, the Local Barrow Island Sea Cadet Unit to use for their outdoor activities. The building of Cumbria University Campus on Barrow Island may provide the opportunity to work with the University Trustees to provide sports and recreational delivery classes as part of the curriculum.

For the Start of 2024/25 football season we are taking on an additional 1 Girls Junior Football teams + 1 more open age team, to incorporate a wider take up of sport and social activities associated with the increase in numbers involved.

I can declare that the Trustees have had due regard to the guidance issued by the Charity Commission on Public Benefit.

Public Benefit

The provision of a safe warm, welcoming environment for community groups and individuals requiring assistance and advice.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Following the hugely successful events held throughout the year the Barrow Island Community Sports Trust Ltd (BICST Ltd) continues to support and facilitate events for the local area. The Hub is now fully functioning and making income to be self-sufficient.

The Cumbria Master's Rugby League Festival was hosted by BICST Ltd; this event involved 12 visiting teams from Cumbria, Lancashire and Yorkshire and was very successful. The Community Hub provided and hosted Christmas Parties for both local Senior Citizens and children and is also a well-used venue for dance troupes, Amateur Dramatic groups and other organisations offering Yoga, Pilates and Craft Fairs.

BICST Ltd is very proud of the achievements made in such a short period of time. The Board intend to build on these successes in 2023 and aim to identify and resolve any issues that may impact on the local and wider Barrow community before they affect individuals or groups.

We also are justifiably proud of the work carried out by local volunteers to continuously improve the sports pitches to enable various teams to enjoy clean and playable pitches for a small proportion of the year.

Partnerships have gone from strength to strength over the last year. We established a Warm Hub throughout the winter to support residents from the Barrow Area in general by the provision of a space for them to meet others and have a meal rather than remain isolated in their homes.

We have a well-established Slimming world group, which help to promote Healthy lifestyle and wellbeing.

After coming out of the pandemic lockdown both hall and sports pitch use is increasing steadily. Groups now using the hall include, Age Concern, ANA, Multi-Cultural Society, Walney Theatre Group and Cast Theatre Group, which run alongside private group hire.

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Barrow Island Community Sports Trust Ltd
Trustees' Report (continued)
For The Year Ended 28 February 2025

Main Achievements - continued

The current economic climate is causing concern within the local community. It is the trusts aim to help support residents by providing an affordable venue whilst carefully balancing our own increasing costs to overcome these challenging times.

Our utility bills are causing great concern for the trustees and volunteers involved, to this end we have made several changes to the premises (changing any energy providers) and have organised a review of energy provision with local green energy providers. We aim to look at the possibility of fitting solar panels to the roof and other available energy saving devices through this consultation.

At the end of the year we've managed to forge links with BAE Systems and the new university of Cumbria from this we've had a guarantee offer of substantial donation from BAE Systems to build an orangery which would allow us in the future to provide coffee mornings for local residents and the wider area, also with links to the university for catering, and allow us to hold larger events in the foreseeable future . the planning permission has been secured and will be looking to start the work once extra funding is secured,

We have now secure 99-year lease and received letter of confirmation from Westmoreland and Furness council and waiting the for the lease to be sent for signing.

One of the successes of the year has been the increase in junior football teams from 6 to 10 team years from 5-year-old to 16-year-old for the start of the 25 /26 season

Also, introduction of young mother play and support group allowing to teach basic life skills, while have fun with their babbies, the local resident set this after struggle to find employment and growing from 1 session a week to 3 weeks

Reference and Administrative Details

Trustees

Mrs D Morgan
Mr R McAloone
Miss L J Morgan
Mr S Bailey

Charity Number

1178142

Company Number

10598525

Principal Address

Cavendish Park
Island Road
Barrow-In-Furness
Cumbria
LA14 2SB

Independent Examiner

Redhead Accountancy Ltd
Chartered Accountants
Bank House
Griffin Street
Broughton-in-Furness
Cumbria
LA20 6HH

Barrow Island Community Sports Trust Ltd
Trustees' Report (continued)
For The Year Ended 28 February 2025

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr R McAloone

Trustee

Date

Barrow Island Community Sports Trust Ltd
Independent Examiner's Report to the Trustees of Barrow Island Community Sports Trust Ltd
For The Year Ended 28 February 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

20/11/2025
Bank House
Griffin Street
Broughton-in-Furness
Cumbria
LA20 6HH

Barrow Island Community Sports Trust Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	1,509	15,897
Charitable activities:			
Sports and recreation centre for the local community		25,953	19,710
Other trading activities	4	31,837	25,275
Investments	5	1,144	1,322
Other	6	7,290	-
		<u>67,733</u>	<u>62,204</u>
EXPENDITURE ON:			
Raising funds	8	-	1
Charitable activities:	8		
Sports and recreation centre for the local community		(55,169)	(81,778)
		<u>(55,169)</u>	<u>(81,777)</u>
NET INCOME/(EXPENDITURE)		<u>12,564</u>	<u>(19,573)</u>
NET MOVEMENT IN FUNDS		<u>12,564</u>	<u>(19,573)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		55,034	74,607
TOTAL FUNDS CARRIED FORWARD	14	<u><u>67,598</u></u>	<u><u>55,034</u></u>

The notes on pages 8 to 11 form part of these financial statements.

Barrow Island Community Sports Trust Ltd
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 28 February 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	15,897	-	15,897
Charitable activities:				
Sports and recreation centre for the local community		19,710	-	19,710
Other trading activities	4	25,275	-	25,275
Investments	5	1,322	-	1,322
		62,204	-	62,204
EXPENDITURE ON:				
Raising funds	8	1	-	1
Charitable activities:	8			
Sports and recreation centre for the local community		(70,218)	(11,560)	(81,778)
		(70,217)	(11,560)	(81,777)
NET EXPENDITURE		(8,013)	(11,560)	(19,573)
NET MOVEMENT IN FUNDS		(8,013)	(11,560)	(19,573)
RECONCILIATION OF FUNDS:				
Total funds brought forward		63,047	11,560	74,607
TOTAL FUNDS CARRIED FORWARD	14	55,034	-	55,034

The notes on pages 8 to 11 form part of these financial statements.

Barrow Island Community Sports Trust Ltd
Balance Sheet
As At 28 February 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	9,000	-	9,000	-
		9,000	-	9,000	-
CURRENT ASSETS					
Debtors	12	6,306	-	6,306	5,375
Cash at bank and in hand		54,897	-	54,897	50,199
		61,203	-	61,203	55,574
Creditors: Amounts Falling Due Within One Year	13	(2,605)	-	(2,605)	(540)
NET CURRENT ASSETS (LIABILITIES)		58,598	-	58,598	55,034
TOTAL ASSETS LESS CURRENT LIABILITIES		67,598	-	67,598	55,034
NET ASSETS		67,598	-	67,598	55,034
FUNDS OF THE CHARITY					
Unrestricted Funds				67,598	55,034
TOTAL FUNDS	14			67,598	55,034

For the year ending 28 February 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

Mr R McAloone

Trustee

Date

The notes on pages 8 to 11 form part of these financial statements.

Barrow Island Community Sports Trust Ltd
Notes to the Financial Statements
For The Year Ended 28 February 2025

1. General Information

Barrow Island Community Sports Trust Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 10598525 and registered charity number 1178142. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the trust is legally entitled to it, and it is probable that the income will be received.

Cash donations are recognised on receipt.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% straight line
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2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	1,509	5,116
Grants	-	10,781
	<u>1,509</u>	<u>15,897</u>

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Shop income	31,837	25,275

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,144	1,322

Barrow Island Community Sports Trust Ltd
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Reimbursements of costs	7,290	-

7. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,255	8,239

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
Sports and recreation centre for the local community	25,175	29,994	55,169

	Activities undertaken directly	Support costs (see note 9)	2024 Total
	£	£	£
Raising funds	-	(1)	(1)
Sports and recreation centre for the local community	19,976	61,802	81,778
	19,976	61,801	81,777

9. Support Costs

	2025
	Sports and recreation centre for the local community
	£
Premises expenses	12,066
General administration	15,618
Depreciation	2,255
Governance costs	55
	29,994

Barrow Island Community Sports Trust Ltd
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

			2024
	Raising funds	Sports and recreation centre for the local community	Total
	£	£	£
Premises expenses	-	37,395	37,395
General administration	-	15,627	15,627
Depreciation	(1)	8,240	8,239
Governance costs	-	540	540
	(1)	61,802	61,801

10. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

11. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 29 February 2024	69,776	-	69,776
Additions	-	11,255	11,255
As at 28 February 2025	69,776	11,255	81,031
Depreciation			
As at 29 February 2024	69,776	-	69,776
Provided during the period	-	2,255	2,255
As at 28 February 2025	69,776	2,255	72,031
Net Book Value			
As at 28 February 2025	-	9,000	9,000
As at 29 February 2024	-	-	-

12. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	931	5,375
Due after more than one year		
Other debtors	5,375	-
	6,306	5,375

Barrow Island Community Sports Trust Ltd
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,605	-
Accruals and deferred income	-	540
	<u>2,605</u>	<u>540</u>

14. Movement in Funds

	As at 29 February 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	55,034	67,733	(55,169)	67,598
Total funds	<u>55,034</u>	<u>67,733</u>	<u>(55,169)</u>	<u>67,598</u>

	As at 1 March 2023	Income	Expenditure	As at 28 February 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	63,047	62,204	(70,217)	55,034
Restricted funds				
Restricted	11,560	-	(11,560)	-
Total funds	<u>74,607</u>	<u>62,204</u>	<u>(81,777)</u>	<u>55,034</u>

15. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

16. Related Party Disclosures

17. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Barrow Island Community Sports Trust Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	1,509	5,116
Government Grants	-	10,781
	<u>1,509</u>	<u>15,897</u>
Charitable Activities:		
Sports and recreation centre for the local community		
Rental income	25,953	17,860
Ancillary trading connected to primary purpose trading	-	1,850
	<u>25,953</u>	<u>19,710</u>
Other trading activities		
Shop income	31,837	25,275
	<u>31,837</u>	<u>25,275</u>
Investments		
Bank interest receivable	1,144	1,322
	<u>1,144</u>	<u>1,322</u>
Other		
Reimbursements of costs	7,290	-
	<u>7,290</u>	<u>-</u>
	<u>67,733</u>	<u>62,204</u>
EXPENDITURE ON:		
Raising funds		
Depreciation	-	1
	<u>-</u>	<u>1</u>
Charitable Activities:		
Sports and recreation centre for the local community		
Purchases	(25,175)	(19,976)
Rates	(2,642)	(1,174)
Light and heat	(9,424)	(22,519)
Repairs and maintenance	-	(13,702)
Repairs, renewals and maintenance	(6,525)	(11,560)
Insurance	(1,480)	(1,510)
Professional fees	(4,975)	-
Other office costs	(2,259)	(1,905)
Sundry expenses	(379)	(652)
Depreciation	(2,255)	(8,240)
Accountancy fees	(55)	(540)
	<u>(55,169)</u>	<u>(81,778)</u>
	<u>(55,169)</u>	<u>(81,777)</u>

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Barrow Island Community Sports Trust Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 28 February 2025

NET INCOME/(EXPENDITURE)	12,564	(19,573)
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