

Charity registration number: 1180686

Belvedere and Calder Vale Sports Club

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Belvedere and Calder Vale Sports Club

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Belvedere and Calder Vale Sports Club

Chairman's Report

As Chairman, I am pleased to submit my report to the Charities Commission covering the financial year 1 June 2024 to 31 May 2025.

The Trustees are Guardians of the Charity which includes its members, guests, assets i.e. the buildings, playing and parking areas and its overall financial management. In order to fulfil their duties it is essential that they achieve the following:

- Ensure the Charity is carrying out its purposes for the public benefit
- Comply with the Charity's Governing Document and Byelaws
- Act in the Charity's best interests
- Ensure the Charity is accountable
- Manage the Charity's resources responsibly
- Act with reasonable care and skill

I am pleased to report that in my opinion the above responsibilities were carried out with the sole interests of the Club and its members at the forefront of any decisions made by the Committee. The Committee consisting of eight members providing various skills and strengths in the fields of Finance, Business and Banking which were strongly enhanced by our private and professional contracted Legal and Accountancy partners.

As the maximum complement of Trustees allowed by our Constitution is nine, there is still one vacancy on the Committee which I will strive to fill as and when the opportunity arises and I would invite anyone interested in supporting the Club in this way to contact me or any member of the Committee. It is certainly not an onerous role and it is quite fulfilling to know you are part of a vibrant entity providing a quality and community service.

I am also pleased to confirm that the Trustees enjoy a very good working relationship with the Limited Company Executive, and a number of Trustees are constant attendees at the monthly Executive meetings thus ensuring the day to day running of Club activities and responsibilities, are fully understood. In addition 'ad hoc' meetings with the Club Chairman and other existing Executive members are regularly held when necessary.

The Trustees have been readily available to contribute to any discussions surrounding the Club's Constitution and Bylaws and general policy. This all contributes to a successful operational partnership. Important influence and guidance by a senior trustee with a close and longstanding relationship to the rugby section supported the restructuring of the junior section which is already proving valuable in the areas of organisation and communication. The trustees have also been able to assist the Limited Company during two property disputes.

Finance

The year has witnessed a very active use of our function room as it has been engaged in many community events such as christenings, engagements and wedding evenings on almost a weekly basis. In addition a very successful Ladies Day was a 'sell out.' Special mention must be made for our annual Good Friday event which, once again, produced record revenues.

Internally a light hearted Sports Day involving all the three sporting sections playing each other at their respective sports was a great success and helped to build on the teamwork and cooperation already in evidence. Therefore, our financial performance has been particularly strong continuing the recovery from the post 'lockdown period'.

Year on year sales in the subsidiary were up 29% compared with the previous year which was a tremendous achievement. In addition the membership system is calculated to have provided additional income for the Charity.

Belvedere and Calder Vale Sports Club

Chairman's Report (continued)

Another interesting addition to our community offerings was the arrangement to provide a HyTruck mobile physical training facility. The past year has also seen the addition of new activities, mainly a men's pool team playing in the local league and also a ladies and a men's darts team. We also had an active weekly Chess night and a weekly Pilates night.

Suffice it to say, our overall financial position is now in a more stable and viable state than the previous few years. So much so, in addition to our own charity, we have been able to substantially support other charitable organisations such as Pendleside Hospice and Pendle Youth Brass Band both with whom we have a long standing charitable relationship going back many years. Support for a Mental Health group also witnessed various activities involving countryside walks and wild water swimming with a free meal to follow each event. However, we have not lost sight of the fact that the Club is also a charitable organisation and as such is the main beneficiary of our fund raising activities.

Membership

Membership fees are a vital contribution to the 'mother club' further supporting the work needed on the clubhouse and the grounds. Our membership Secretary has made outstanding progress in regulating membership via the computerised system provided by North West Business Machines. Also this new system provided an excellent platform for future communications with members.

On 31 May 2025 membership totalled in excess of eight hundred (800).

In summary membership remained strong particularly within the overall junior representation which numbers four hundred and sixty (460) between the ages of five (5) years and eighteen (18) years.

Grounds and Clubhouse

It is vitally important that we fully maintain not only the fabric of our Clubhouse but also the very substantial attention to the playing surfaces and surrounding public areas which continued to improve thanks to the hard work and dedication of our groundsman and various volunteers together with grant aid that we have been able to raise. Our football, rugby and cricket grounds have benefited tremendously from these grants to complete new drainage, verti-draining, seeding and fertilising which resulted in the grounds being in excellent condition.

Governance

Looking forward to this current year, I feel full attention should continue on the following Governance policies required by the Charities Commission, namely:

- Health and Safety
- Safeguarding
- Bullying and harassment
- Internal Risk Management

These areas will continue to be pursued and updated as necessary with the relevant sporting sections and the club in general throughout the coming year.

It would also be remiss of me not to give thanks to all the people involved in making our clubhouse a clean, smart and welcoming place and to those people who have worked hard to provide excellent playing facilities externally. Neither must we forget all the volunteers throughout the Club who give up their valuable private time to ensure our sporting facilities and enjoyment are among the best in the community.

May I also take this opportunity to sincerely thank my fellow Trustees for their dedication over the year and for giving up their valuable time to support the CIO and BCVSC Limited.

Belvedere and Calder Vale Sports Club

Chairman's Report (continued)

In conclusion, I feel the Charity and the Limited Company are in a very healthy position to continue through the forthcoming year and I have every confidence that the momentum built up this year will continue to ensure that the Charity will experience another successful year.

William Dooley

[William Dooley \(Mar 18, 2026 17:58:31 GMT\)](#)

.....
W R Dooley

Chairman and trustee

Belvedere and Calder Vale Sports Club

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2025.

Objectives and activities

The objects of the CIO are:

To promote affordable community participation in healthy recreation by providing and maintaining facilities for all members of the public who wish to participate, regardless of ability, in playing cricket, association football, rugby union football and other outdoor sports and activities in the interests of social welfare.

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

To advance the health and wellbeing of children and young people through the provision of opportunities and facilities to participate in team based sports such as cricket, association football and rugby union football to develop their physical, mental and spiritual capabilities to enable them to grow to full maturity as individuals and members of society.

Public benefit

Activities aim to further or benefit the members and local residents (and its surrounding areas) in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the members, residents and local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Various events were undertaken during the financial year which were greatly supported, not only by the membership but also the public at large which augurs well for the future wellbeing of the charity.

In view of the wide public support, substantial funds were raised not only for the benefit of the charity itself, but also for local charities such as Pendleside Hospice and Burnley Youth Orchestra.

Membership has continued to grow in terms of numbers and revenue thanks to an increase in the membership fees and the work by the new Membership Secretary. The introduction of a new, automated membership system has ensured a more disciplined control over memberships across all playing sections.

The trustees are pleased to confirm that once again, the club has successfully achieved its goals of improving its playing areas to the full satisfaction of the membership.

Belvedere and Calder Vale Sports Club

Trustees' Report (continued)

Financial review

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £72,759 (2024 - £41,791) of which £0 was restricted (2024 - £0) and expenditure of £62,327 (2024 - £38,441) of which £0 was restricted (2024 - £0). There was an operating surplus of £10,432 (2024 -£3,350) of which £0 was restricted (2024 - £0).

At 31 May 2025 the Charity had net assets of £102,320 (2024 - £91,888) of which £0 was restricted (2024 - £0).

Policy on reserves

The Trustees consider the level of reserves, £102,320 (2024 - £91,888), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

Structure, governance and management

Nature of governing document

Belvedere & Calder Vale Sports Club is a Charitable Incorporated Organisation (CIO) governed by its Memorandum and Articles of Association dated 14 November 2018. It is a registered charity with the Charity Commission. In the event the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of trustees

The appointment of trustees is set out in the Articles of Association. There should be not less than four nor more than nine elected trustees. At every annual general meeting of the members of the CIO, one-third of the elected charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

The vacancies so arising may be filled by the decision of the members at the annual general meeting. The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded.

Induction and training of trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

A copy of the constitution and any amendments made to it.

A copy of the CIO's latest trustees' annual report and statement of accounts.

Belvedere and Calder Vale Sports Club

Trustees' Report (continued)

Relationships with related parties

BCVSC Limited

BCVSC Limited is a 100% subsidiary of Belvedere & Calder Vale Sports Club.

Reference and Administrative Details

Registered Charity Name: Belvedere and Calder Vale Sports Club

Charity Registration Number: 1180686

Principal Office: Holden Road
Burnley
Lancashire
BB10 2LE

Independent Examiner: Steven Wood FCA
Hargreaves Brown and Benson
1 Bond Street
Colne
Lancashire
BB8 9DG

Belvedere and Calder Vale Sports Club

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

S W Jackson
A J Clifford
Dr M W McDevitt
W R Dooley
J E Lancaster
K B Skelton
F E Entwistle
P Gibson

Chairman: W R Dooley

The annual report was approved by the trustees of the charity on 4 March 2026 and signed on its behalf by:

William Dooley
William Dooley (Mar 18, 2026 17:58:31 GMT)
.....
W R Dooley
Chairman and trustee

Belvedere and Calder Vale Sports Club

Statement of Trustees' Responsibilities

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


The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 4 March 2026 and signed on its behalf by:


William Dooley (Mar 18, 2026 17:58:31 GMT)
.....
W R Dooley
Chairman and trustee

Belvedere and Calder Vale Sports Club

Independent Examiner's Report to the trustees of Belvedere and Calder Vale Sports Club

I report to the trustees on my examination of the accounts of Belvedere and Calder Vale Sports Club for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of Belvedere and Calder Vale Sports Club you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

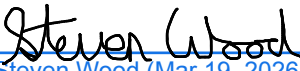
I report in respect of my examination of the Belvedere and Calder Vale Sports Club's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Belvedere and Calder Vale Sports Club as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


[Steven Wood \(Mar 19, 2026 17:21:05 GMT\)](#)

Steven Wood FCA
Institute of Chartered Accountants in England and Wales

Hargreaves Brown and Benson
1 Bond Street
Colne
Lancashire
BB8 9DG

4 March 2026

Belvedere and Calder Vale Sports Club

Statement of Financial Activities for the Year Ended 31 May 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	44,336	44,336	5,980
Other trading activities	3	27,487	27,487	35,538
Investment income	4	936	936	273
Total income		<u>72,759</u>	<u>72,759</u>	<u>41,791</u>
Expenditure on:				
Charitable activities	5	(62,327)	(62,327)	(38,441)
Total expenditure		<u>(62,327)</u>	<u>(62,327)</u>	<u>(38,441)</u>
Net income		<u>10,432</u>	<u>10,432</u>	<u>3,350</u>
Net movement in funds		10,432	10,432	3,350
Reconciliation of funds				
Total funds brought forward		<u>91,888</u>	<u>91,888</u>	<u>88,538</u>
Total funds carried forward	17	<u><u>102,320</u></u>	<u><u>102,320</u></u>	<u><u>91,888</u></u>

The notes on pages 13 to 23 form an integral part of these financial statements.

Belvedere and Calder Vale Sports Club

Statement of Financial Activities for the Year Ended 31 May 2025 (continued)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	5,980	5,980
Other trading activities	3	35,538	35,538
Investment income	4	273	273
Total income		<u>41,791</u>	<u>41,791</u>
Expenditure on:			
Charitable activities	5	<u>(38,441)</u>	<u>(38,441)</u>
Total expenditure		<u>(38,441)</u>	<u>(38,441)</u>
Net income		<u>3,350</u>	<u>3,350</u>
Net movement in funds		3,350	3,350
Reconciliation of funds			
Total funds brought forward		<u>88,538</u>	<u>88,538</u>
Total funds carried forward	17	<u><u>91,888</u></u>	<u><u>91,888</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 13 to 23 form an integral part of these financial statements.

Belvedere and Calder Vale Sports Club

(Registration number: 1180686)

Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	76,209	81,842
Investments	12	100	100
		<u>76,309</u>	<u>81,942</u>
Current assets			
Debtors	13	30,866	24,500
Cash at bank and in hand	14	3,895	4,146
		34,761	28,646
Creditors: Amounts falling due within one year	15	(8,750)	(10,700)
Net current assets		<u>26,011</u>	<u>17,946</u>
Total assets less current liabilities		102,320	99,888
Creditors: Amounts falling due after more than one year	16	-	(8,000)
Net assets		<u>102,320</u>	<u>91,888</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		102,320	91,888
Total funds	17	<u>102,320</u>	<u>91,888</u>

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 4 March 2026 and signed on their behalf by:

William Dooley
[William Dooley \(Mar 18, 2026 17:58:31 GMT\)](#)

 W R Dooley
 Chairman and trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Accounting policies

General Information

Belvedere and Calder Vale Sports Club is a Charitable Incorporated Organisation (CIO), registered with the Charities Commission in England and Wales, registration number 1180686. The charity is a public benefit entity; its principal office is at Holden Road, Burnley, Lancashire, BB10 2LE.

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Belvedere and Calder Vale Sports Club meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Exemption from preparing group accounts

The charity is exempt from preparing consolidated financial statements permitted by the Charities Act 2011.

The statements are separate financial statements and therefore present information about the charity as an individual undertaking and not as a group.

The activities of the subsidiary are related to those of the charity by virtue of the subsidiary operating from premises owned by the charity, thus generating revenue for the subsidiary which may then be gifted to the parent.

The equity method is used to account for the investments in the subsidiaries.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 2010 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.

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2-10% Straight line
Plant and equipment	20% Straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,970	1,970
Donations from subsidiary	16,366	16,366
Donations - other	26,000	26,000
	<hr/>	<hr/>
Total for 2025	44,336	44,336
	<hr/>	<hr/>
Total for 2024	5,980	5,980
	<hr/>	<hr/>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Membership subscriptions	13,740	13,740
Property rental income	13,657	13,657
Other income from other trading activities	90	90
	<hr/>	<hr/>
Total for 2025	27,487	27,487
	<hr/>	<hr/>
Total for 2024	35,538	35,538
	<hr/>	<hr/>

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Other interest receivable	936	936
Total for 2025	936	936
Total for 2024	273	273

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Staff costs	16,302	16,302
Rates	769	769
Water rates	4,922	4,922
Insurance	4,053	4,053
Repairs and maintenance	2,112	2,112
Charitable donations	27,320	27,320
Loan interest	316	316
Depreciation of freehold property	2,115	2,115
Depreciation of plant and machinery	3,518	3,518
Governance costs	900	900
Total for 2025	62,327	62,327
Total for 2024	38,441	38,441

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	900	900
Total for 2025	900	900
Total for 2024	900	900

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	16,302	17,333

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	900	900

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

11 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Total £
Cost			
At 1 June 2024	81,147	17,594	98,741
At 31 May 2025	81,147	17,594	98,741
Depreciation			
At 1 June 2024	6,345	10,554	16,899
Charge for the year	2,115	3,518	5,633
At 31 May 2025	8,460	14,072	22,532
Net book value			
At 31 May 2025	72,687	3,522	76,209
At 31 May 2024	74,802	7,040	81,842

12 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	100	100

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 June 2024	100	100
At 31 May 2025	100	100
Net book value		
At 31 May 2025	100	100
At 31 May 2024	100	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
BCVSC Limited	England and Wales	Ordinary shares	100%	100%	The operation of a members sports club and bar

The profit for the financial period of BCVSC Limited was £11,956 (2024 - £8,527) and the aggregate amount of capital and reserves at the end of the period was £23,230 (2024 - £11,274).

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

13 Debtors

	2025 £	2024 £
Accrued income	16,366	-
Other debtors	14,500	24,500
	<u>30,866</u>	<u>24,500</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>3,895</u>	<u>4,146</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	8,000	8,000
Accruals	750	2,700
	<u>8,750</u>	<u>10,700</u>

16 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	<u>-</u>	<u>8,000</u>

17 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
General	<u>91,888</u>	<u>72,759</u>	<u>(62,327)</u>	<u>102,320</u>

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2025 £
Tangible fixed assets	76,209	76,209
Fixed asset investments	100	100
Current assets	34,761	34,761
Current liabilities	(8,750)	(8,750)
Total net assets	102,320	102,320
	Unrestricted funds General £	Total funds at 31 May 2024 £
Tangible fixed assets	81,842	81,842
Fixed asset investments	100	100
Current assets	28,646	28,646
Current liabilities	(10,700)	(10,700)
Creditors over 1 year	(8,000)	(8,000)
Total net assets	91,888	91,888

19 Related party transactions

During the year the charity made the following related party transactions:

BCVSC Limited

(BCVSC Limited is the 100% subsidiary of Belvedere and Calder Vale Sports Club.

During the year BCVSC Limited repaid a loan of £10,000 to Belvedere and Calder Vale Sports Club.

During the year Belvedere and Calder Vale Sports Club continued to advance loan facilities to BCVSC Limited of £10,500. The loan is interest bearing with a market rate of interest charged.

The aggregate amount of donations received in the year from related parties was £nil (2024 - £nil). BCVSC Limited has agreed to make a donation of £16,366 to Belvedere and Calder Vale Sports Club within 9 months of the year end. This has been provided for in the year to 31 May 2025.

At the balance sheet date the amount due from BCVSC Limited was £10,500 (2024 - £20,500).

Belvedere and Calder Vale Sports Club

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

20 Liability of members

The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.