

**CHARITY REGISTRATION NUMBER: 1181305**

**SILLOTH ON SOLWAY SPORTS ASSOCIATION**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 SEPTEMBER 2025**

**David Allen**

Chartered Accountants

Dalmar House

Barras Lane Estate

Dalston

Carlisle

CA5 7NY

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **CONTENTS**

---

Trustees' report	1 to 4
Chartered accountants' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 18

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **TRUSTEES' REPORT**

---

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2025.

### **OBJECTIVES AND ACTIVITIES**

#### ***Objects and aims***

The principal object of the charity is to provide for the benefit of the local community the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reasons of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the local community.

#### ***Public benefit***

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**

The Sports Association has had another successful year.

The autumn/winter use of the MUGA facility for training purposes by various local teams has continued to be utilised very well.

The summer activities have included another popular summer camp during school holidays, encompassing football, rugby, tennis, cricket and multi-sports.

We are lucky to be able to procure good coaches who enjoy working with the children.

We are also very grateful to the local charity shop who help to fund it each year.

Additionally, this year we have been given very generous donations from the Silloth Festivals and Soul on the Green, also for the summer camp. We appreciate their kindness and thank them all very much.

Other summer users include Stanwix Holiday Park, and various local organisations for training and football parties.

This year we have helped to sponsor kits for U 16s Silloth football, and Silloth Ladies Rugby teams.

We are looking forward to another year of sporting activity, and continue to promote active health and wellbeing in our community.

### **FINANCIAL REVIEW**

The charity has total funds of £210,791 (2024: £203,284) carried forward at the year end. Of this £172,956 (2024: £169,575) is restricted funds and £37,835 (2024: £33,709) is unrestricted funds. During the year there was a total surplus of £7,507 (2024: £84,539). Of this there was a surplus of £4,126 (2024: £1,924) for unrestricted funds and £3,381 surplus (2024: £82,615) for restricted funds.

#### ***Policy on reserves***

The trustees have reviewed the charity's needs for contingency reserves in line with the guidance issued by the Charity Commission. The trustees aim to maintain reserves at current levels.

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **TRUSTEES' REPORT (CONTINUED)**

---

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Registration Number</b>	1181305
<b>Principal Office</b>	13 Waver Street Silloth Wigton CA7 4DF
<b>Accountants</b>	David Allen Chartered Accountants Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
<b>Bankers</b>	Cumberland Building Society 12 Bridge Street Appleby-in-Westmorland CA16 6QH

#### **Trustees and officers**

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

<b>Trustees</b>	Mr C Baty Mr S G Hart Mrs M Baty Ms J A Bell
-----------------	---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### ***Nature of governing document***

Silloth on Solway Sports Association is a Charitable Incorporated Organisation registered on 20 December 2018.

The charity is governed by its CIO - FOUNDATION.

##### ***Recruitment and appointment of trustees***

The members of the committee are elected at the Annual General Meeting and all members must be members of the association.

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **TRUSTEES' REPORT (CONTINUED)**

---

#### **FINANCIAL INSTRUMENTS**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in interest rates.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **TRUSTEES' REPORT (CONTINUED)**

---

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure 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 accounting 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 maintaining proper accounting records which 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 Charity (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 annual report was approved by the trustees of the charity on 30 January 2026 and signed on its behalf by:

.....  
Mrs M Baty  
Trustee

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF SILLOTH ON SOLWAY SPORTS ASSOCIATION**

#### **YEAR ENDED 30 SEPTEMBER 2025**

---

In accordance with the engagement letter dated 9 February 2023, in order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Silloth on Solway Sports Association for the year ended 30 September 2025 as set out on pages 6 to 18 from the charity's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to you, the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 9 February 2023. Our work has been undertaken solely to prepare for your approval the accounts of Silloth on Solway Sports Association and state those matters that we have agreed to state to them in this report in accordance with ICAEW Technical Release 08/16 AAF as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

David Allen  
Chartered Accountants

Dalmar House  
Barras Lane Estate  
Dalston  
Carlisle  
CA5 7NY

30 January 2026

# SILLOTH ON SOLWAY SPORTS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Donations, legacies and grants	2	3,500	12,066	15,566	94,338
Charitable activities	3	7,686	-	7,686	6,664
Investment income	4	1,086	-	1,086	575
Total income		12,272	12,066	24,338	101,577
<b>Expenditure on:</b>					
Charitable activities	5	(7,366)	(9,465)	(16,831)	(17,038)
Total expenditure		(7,366)	(9,465)	(16,831)	(17,038)
Net income		4,906	2,601	7,507	84,539
Gross transfers between funds		(780)	780	-	-
Net movement in funds		4,126	3,381	7,507	84,539
<b>Reconciliation of funds</b>					
Total funds brought forward		33,709	169,575	203,284	118,745
Total funds carried forward	13	37,835	172,956	210,791	203,284

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income from:</b>				
Donations, legacies and grants	2	3,014	91,324	94,338
Charitable activities	3	6,664	-	6,664
Investment income	4	575	-	575
Total income		10,253	91,324	101,577
<b>Expenditure on:</b>				
Charitable activities	5	(8,329)	(8,709)	(17,038)
Total expenditure		(8,329)	(8,709)	(17,038)
Net movement in funds		1,924	82,615	84,539
<b>Reconciliation of funds</b>				
Total funds brought forward		31,785	86,960	118,745
Total funds carried forward	13	33,709	169,575	203,284

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

The funds breakdown for both years is shown in note 13.



## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	192,700	183,664
<b>Current assets</b>			
Cash at bank and in hand		19,509	20,970
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,418)</u>	<u>(1,350)</u>
<b>Net current assets</b>		<u>18,091</u>	<u>19,620</u>
<b>Net assets</b>		<u>210,791</u>	<u>203,284</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	172,956	169,575
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>37,835</u>	<u>33,709</u>
<b>Total funds</b>	13	<u>210,791</u>	<u>203,284</u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 30 January 2026 and signed on their behalf by:

.....  
Mrs M Baty  
Trustee

# SILLOTH ON SOLWAY SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

---

### 1 ACCOUNTING POLICIES

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Silloth on Solway Sports Association 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 notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

#### **Going concern**

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

#### **Income**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are 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.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grant 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 in the balance sheet as deferred income to be released. Grants receivable from government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services but as donations where money is given with a greater freedom of use.

#### ***Investment income***

Interest received is recognised when receivable and the amount can be measured reliably.

## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

---

#### 1 ACCOUNTING POLICIES (continued)

##### *Charitable activities*

Income from charitable activities is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

##### **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. 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.

##### **Governance costs**

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

##### **Taxation**

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

##### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost.

##### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Multi Use Games Area	4% straight line and 25% reducing balance
Gym equipment	4% straight line
Adventure playground	4% straight line

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)**

---

#### **1 ACCOUNTING POLICIES (continued)**

##### **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.

##### **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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### **Financial instruments**

###### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

###### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 2 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations, grants and legacies;				
Donations from individuals	3,500	-	3,500	3,014
Grants, including capital grants;				
Silloth Town Council	-	439	439	-
Cumberland Council grant - UKSPF	-	11,627	11,627	34,883
National Lottery Community Fund	-	-	-	10,000
West Side Stories	-	-	-	1,010
Francis Scott grant	-	-	-	5,000
Cumbria Community Foundation - Hellrigg fund	-	-	-	10,000
Cumberland Council	-	-	-	23,356
Hadfield Trust grant	-	-	-	3,075
Cumberland Council community panel	-	-	-	4,000
	<u>3,500</u>	<u>12,066</u>	<u>15,566</u>	<u>94,338</u>

#### 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted General £	Total 2025 £	Total 2024 £
Multi Use Games Area	<u>7,686</u>	<u>7,686</u>	<u>6,664</u>

#### 4 INVESTMENT INCOME

	Unrestricted General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,086</u>	<u>1,086</u>	<u>575</u>

## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		1,283	8,963	10,246	10,080
Allocated support costs		5,265	502	5,767	5,868
Governance costs	6	818	-	818	1,090
		<u>7,366</u>	<u>9,465</u>	<u>16,831</u>	<u>17,038</u>

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Depreciation, amortisation and other similar costs		1,371	8,709	10,080
Allocated support costs		5,868	-	5,868
Governance costs	6	1,090	-	1,090
		<u>8,329</u>	<u>8,709</u>	<u>17,038</u>

#### 6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

##### Governance costs

	Unrestricted General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	-	-	400
Other fees paid to examiners	818	818	690
	<u>818</u>	<u>818</u>	<u>1,090</u>

## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

---

#### 7 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	<u>10,246</u>	<u>10,080</u>

#### 8 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.

#### 9 STAFF COSTS

The monthly average number of persons employed by the charity during the year was nil (2024:nil).

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

#### 10 TAXATION

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

**SILLOTH ON SOLWAY SPORTS ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025  
(CONTINUED)****11 TANGIBLE FIXED ASSETS**

	<b>Multi Use Games Area £</b>	<b>Gym equipment £</b>	<b>Adventure playground £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 October 2024	136,989	37,908	46,540	221,437
Additions	-	13,282	6,000	19,282
At 30 September 2025	136,989	51,190	52,540	240,719
<b>Depreciation</b>				
At 1 October 2024	34,395	1,516	1,862	37,773
Charge for the year	6,303	1,959	1,984	10,246
At 30 September 2025	40,698	3,475	3,846	48,019
<b>Net book value</b>				
At 30 September 2025	96,291	47,715	48,694	192,700
At 30 September 2024	102,594	36,392	44,678	183,664

**12 CREDITORS: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Accruals	1,418	1,350



## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 13 FUNDS

	Balance at 1 October 2024 £	Income £	Expenditure £	Transfers £	Balance at 30 September 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted	33,709	12,272	(7,366)	(780)	37,835
<b>Restricted funds</b>					
Cumbria Community Foundation grant	3,164	-	(722)	-	2,442
Capital grants	78,466	-	(4,361)	-	74,105
Silloth Town Council	-	439	(439)	-	-
Cumberland Council - UKSPF	33,522	11,627	(1,768)	780	44,161
Cumberland Council community panel	3,844	-	(192)	-	3,652
National Lottery Community Fund	9,645	-	(355)	-	9,290
West Side Stories	974	-	(56)	-	918
Francis Scott Trust	4,822	-	(279)	-	4,543
Cumbria Community Foundation - Helrigg fund	9,645	-	(355)	-	9,290
Cumberland Council	22,527	-	(829)	-	21,698
Hadfield Trust	2,966	-	(109)	-	2,857
<b>Total restricted funds</b>	<u>169,575</u>	<u>12,066</u>	<u>(9,465)</u>	<u>780</u>	<u>172,956</u>
<b>Total funds</b>	<u>203,284</u>	<u>24,338</u>	<u>(16,831)</u>	<u>-</u>	<u>210,791</u>

The transfer of £780 is due to an overspend in Cumberland Council - UKSPF fund, this has been reimbursed from unrestricted funds.

# SILLOTH ON SOLWAY SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

### 13 FUNDS (continued)

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted	31,785	10,253	(8,329)	33,709
<b>Restricted</b>				
Cumbria Community Foundation grant	4,406	-	(1,242)	3,164
Capital grants	82,554	-	(4,088)	78,466
Cumberland Council - UKSPF	-	34,883	(1,361)	33,522
Cumberland Council community panel	-	4,000	(156)	3,844
National Lottery Community Fund	-	10,000	(355)	9,645
West Side Stories	-	1,010	(36)	974
Francis Scott Trust	-	5,000	(178)	4,822
Cumbria Community Foundation - Helrigg fund	-	10,000	(355)	9,645
Cumberland Council	-	23,356	(829)	22,527
Hadfield Trust	-	3,075	(109)	2,966
<b>Total restricted funds</b>	<u>86,960</u>	<u>91,324</u>	<u>(8,709)</u>	<u>169,575</u>
<b>Total funds</b>	<u>118,745</u>	<u>101,577</u>	<u>(17,038)</u>	<u>203,284</u>

## **SILLOTH ON SOLWAY SPORTS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)**

---

#### **13 FUNDS (continued)**

The specific purposes for which the funds are to be applied are as follows:

Cumbria Community Foundation grant - This has been spent on equipment. The above balance reflects the Net Book Value of the assets.

Capital grants - Funding was received for the Multi Use Games Area. The balancing funds represents the Net Book Value of this asset. Expenditure reflects depreciation applied during the year.

Cumberland Council - UKSPF - The grant was provided during the previous financial year for the Silloth Promenade Fitness Trail. Expenditure reflects depreciation applied during the year.

Cumberland Council - UKSPF - Further to the initial funding received in the prior year, the remaining funding was received in this year for the Silloth Promenade Fitness Trail.

Cumberland Council community panel - The grant was provided during the previous financial year for the Silloth Promenade Fitness Trail. Expenditure reflects depreciation applied during the year.

National Lottery Community Fund - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

West Side Stories - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

Francis Scott Trust - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

Cumbria Community Foundation - Helrigg fund - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

Cumberland Council - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

Hadfield Trust - The grant was provided during the previous financial year for the new childrens play park. Expenditure reflects depreciation applied during the year.

## SILLOTH ON SOLWAY SPORTS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

---

#### 14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2025 £</b>
Tangible fixed assets	19,744	172,956	192,700
Current assets	19,509	-	19,509
Current liabilities	(1,418)	-	(1,418)
Total net assets	<u>37,835</u>	<u>172,956</u>	<u>210,791</u>

  

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2024 £</b>
Tangible fixed assets	21,029	162,635	183,664
Current assets	14,030	6,940	20,970
Current liabilities	(1,350)	-	(1,350)
Total net assets	<u>33,709</u>	<u>169,575</u>	<u>203,284</u>

#### 15 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.