

# BELBROUGHTON RECREATION CENTRE

England & Wales · Charity number 507943

## Details

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**Other names** BELBROUGHTON RECREATION GROUND

**Status** Registered

**Legal form** Other

**Registered** 1978-09-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Brook Farm House  
Hockley Brook Lane  
Belbroughton  
Stourbridge  
DY9 0AG

**Phone** 07714479947

**Email** [BELBROUGHTONRECREATIONCENTRE@GMAIL.COM](mailto:BELBROUGHTONRECREATIONCENTRE@GMAIL.COM)

**Website** [www.belbroughtonrec.org](http://www.belbroughtonrec.org)

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION FOR THE INHABITANTS OF THE PARISH OF BELBROUGHTON (THE AREA OF BENEFIT) FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** PROVIDES BUILDINGS, FACILITIES AND A SPORTS FIELD FOR SPORTING AND RECREATIONAL USE.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People

## Geography

- **Area of benefit:** BELBROUGHTON
- Dudley
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,156	£24,654	-	-
2024-03-31	£42,056	£29,180	-	-
2023-03-31	£24,930	£122,575	-	-
2022-03-31	£39,788	£26,034	-	-
2021-03-31	£72,715	£69,850	-	-

## Trustees

Name	Role	Appointed
<b>Patrick Browne</b>	Chair	2015-03-18
Karen Jones		2020-05-26
Michelle Browne		2015-03-18
Susan Pawley		2016-10-06

**BELBROUGHTON RECREATION CENTRE**

England & Wales - Charity number 507943

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# Accounts

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CHARITY REGISTRATION NUMBER:507943

**Belbroughton Recreation Centre**

**Unaudited Financial Statements**

**31st March 2025**

**Belbroughton Recreation Centre**  
**Financial Statements**  
**Year Ended 31 March 2025**

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**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2025**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

**Objectives and activities**

**Objectives and activities for the Public Benefit**

The purpose of the charity as set out in the Scheme is the use of the land and buildings in the provision of facilities for recreation and other leisure time occupation in the interests of the social welfare of the inhabitants of the parish of Belbroughton and with the object of improving their conditions of life.

The primary objective of the Managing Trustees is to carry out that purpose and to improve and increase the range of facilities wherever possible within the scope of available funding.

**Election and functioning of Managing Trustees**

The Managing Trustees or Committee of Management, can be a maximum of eleven in number, of which five are elected for a period of a year in an annual general meeting. Of the other six, three can be appointed by co-option and three are appointed by the following for a period of a year:

- Belbroughton Parish Council
- Belbroughton Tennis Club
- The hall and field users

The committee meets a minimum of four times a year to determine policy and to review development and finance, leaving day to day operating decisions to the chairman, field manager, hall manager and treasurer.

There is a two-way communication between the committee and Belbroughton Parish Council, as we are dependent on a large extent on the Council for grants and loans to enable us to fulfil our operating and development objectives. There is also consistent liaison with our users to ensure that we overcome any practical difficulties they may encounter in the use of our facilities.

**Belbroughton Recreation Centre**  
**Trustees Annual Report**  
**Year Ended 31 March 2025**

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**Achievements and performance**

**Achievements and Performance Review of Principal Activities**

The Recreation Centre provides the main facility for sport and recreation within the parish of Belbroughton. Activities such as junior football, tennis, bridge, indoor bowls, dog training, exercise and dance sessions, kick boxing and play areas for the children continue to be well used. The coaching facilities for children, both for tennis and football, attract large numbers from Belbroughton and its neighbouring villages.

The playground area required major improvements and funding was secured through grants and donations to completely replace and redesign the area. The work was completed in 2021 and a new fixed asset was created at a value of £89,996 representing the cost of the equipment and the installation including new flooring, benches and fencing where required. This asset is being depreciated over 10 years.

**Maintenance and capital expenditure**

Capital budgets remain tight. Usual maintenance and running repairs were undertaken to maintain the facilities within the hall and on the field.

In 2022 the tennis club utilised the funds available in their sinking fund to resurface the tennis courts, and improve the lighting, full cost of this was £87,840 taken from the reserved funds, these funds are now slowly being built back for ongoing maintenance.

This year the committee spent some money on gardening and general repairs as required. However the focus has been on trying to raise sufficient funding for a much needed new roof. During this financial year we invested money in a qualified BID writer who helped us secure a grant towards the cost of the roof. This grant, combined with a committed donation from the local parish council, means we will be undertaking the work in the first half of the next financial year.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2025**

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**Financial Review**

**Summary of performance**

Unrestricted income for the year was £17,192 (2024: £29,787). Expenditure was £15,654 (2024: £20,180), resulting in a surplus for the year of £1,538 (2024: £9,607) which has been added to reserves. These totalled £92,632 at the year end.

During the year the centre received £14,000 in contributions from the Belbroughton Tennis Club towards the sinking fund. This money is held in a separate account and released to the tennis club when significant maintenance is required to the tennis courts. Interest of £964 was received in the year resulting in a balance at the end of the financial year of £27,879 (2023: £12,915). The club plan on increasing this over the next ten years to build up a new sinking fund.

There were no movements in either of the other two restricted funds; Foundation and Capital Grants. The funds arise from the original set up of the charity and no movement is expected.

**Financial Reserves policy and business review**

The trustees policy is to maintain a level of free reserves (or working capital) of £5,000 under normal circumstances. At the balance sheet date the actual amount was approx. £28,902. Although this is in excess of the stated policy, the centre have identified a number of areas of maintenance required over the next few years (including a new roof) and therefore feel it prudent to retain the monies in order to maintain the standard of the property and the expected level of service for the Centre's users.

The trustees are satisfied that this charity represents a "going concern" at the balance sheet date.

**Structure, governance and management**

**Constitution**

The Recreation Centre is an unincorporated charity, number 507943, registered in 1978 in the name of Belbroughton Recreation Ground, the constitution being embodied in the terms of the trust contained in the conveyance of the land to trustees in 1920. This constitution was replaced by the Charity Commission Scheme on 9 January 1996 in which the name was changed to Belbroughton Recreation Centre with an updating Variation Order dated 15 December 2003 and consequent Managing Trustee minutes dated 1 April 2004 and 24 January 2013.

**Custodian Trustee of the freehold property**

The custodian trustee is Belbroughton Parish Council

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2025**

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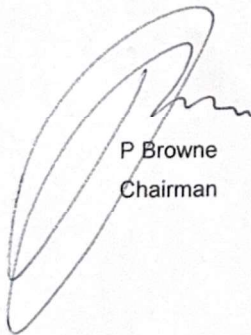
**Reference and Administration Details**

<b>Registered Charity Name</b>	Belbroughton Recreation Centre
<b>Charity Registration Number</b>	507943
<b>Principal Office</b>	Hartle Lane Belbroughton Stourbridge England

**The trustees**

P Browne  
M Browne  
M Romain  
S Pawley  
K Jones  
S Benbow

The trustees' annual report was approved on 31/1/26 and signed on behalf of the board of trustees by:



P Browne  
Chairman

**Belbroughton Recreation Centre**

**Independent Examiner's Report to the Trustees of Belbroughton Recreation Centre**

**Year Ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of Belbroughton Recreation Centre ('the charity') for the year ended 31st March 2025.

**Responsibilities and basis of report**

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**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 the charity as required by section 130 of the Act; or
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 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.



31/1/26

A Fisher

CHARTERED ACCOUNTANT

**Belbroughton Recreation Centre  
Statement of Financial Activities  
Year Ended 31 March 2025**

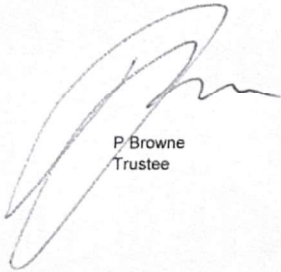
	Note	2025			2024	
		Unrestricted funds	Restricted funds - Playground	Restricted funds - Other	Total Funds	
<b>Income and Endowments</b>						
Donations & Legacies	4	1,675	-	-	1,675	11,250
Charitable Activities	5	15,517	-	14,000	29,517	30,537
Other Trading Activities	6	-	-	-	-	-
Investment Income	7	-	-	964	964	269
<b>TOTAL INCOME</b>		<b>17,192</b>	<b>-</b>	<b>14,964</b>	<b>32,157</b>	<b>42,056</b>
<b>Less expenditure</b>						
Charitable Activities	8,9	15,654	-	-	15,654	20,180
Depreciation of Play Area equipment	15	-	9,000	-	9,000	9,000
Resurfacing of Tennis courts		-	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>15,654</b>	<b>9,000</b>	<b>-</b>	<b>24,654</b>	<b>29,180</b>
<b>Net Income/(Expenditure) and net movement in funds</b>		<b>1,538</b>	<b>(9,000)</b>	<b>14,964</b>	<b>7,502</b>	<b>12,876</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		91,094	63,087	227,022	381,203	368,327
<b>Total funds carried forward</b>		<b>92,632</b>	<b>54,087</b>	<b>241,986</b>	<b>388,705</b>	<b>381,203</b>

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

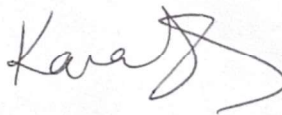
Belbroughton Recreation Centre  
Statement of Financial Position  
Year Ended 31 March 2025

	Note	2025	2024
<b>Fixed Assets</b>			
Tangible Fixed Assets	15	331,923	340,923
<b>Current Assets</b>			
Debtors	16	-	-
Cash at bank and in hand:			
Restricted Funds - Sinking fund		27,879	12,915
Restricted Funds - Playground		-	-
Unrestricted funds		28,902	28,615
Cash at bank and in hand	17	<u>56,781</u>	<u>41,530</u>
		56,781	41,530
Creditors: amounts falling due within one year	18	-	1,250
<b>Net Current Assets</b>		<u>56,781</u>	<u>40,280</u>
<b>Total Assets less current liabilities</b>		<u>388,705</u>	<u>381,203</u>
<b>Net Assets</b>		<u>388,705</u>	<u>381,203</u>
<b>Funds of the Charity</b>			
Restricted Funds		296,073	290,109
Unrestricted funds		92,632	91,094
<b>Total Charity Funds</b>	19	<u>388,705</u>	<u>381,203</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/1/26 and are signed on behalf of the board by:



P Browne  
Trustee



K Jones  
Trustee

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

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**1. General Information**

The charity is registered in England and Wales and is unincorporated. The address of the principal office is Hartle Lane, Belbroughton, Stourbridge, England.

**2. Statement of compliance**

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

**3. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the opinion of the trustees there are no judgements (apart from those involving estimations) that have been made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- There is no significant impairment in the carrying value of the charity's property at the year end (31 March 2025: £243,088).

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

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**3. Accounting Policies (continued)**

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. All are considered to be restricted income funds, there are no endowment funds. Grants received towards property maintenance or capital expenditure together with related expenditure are treated as restricted income and expenditure. Monies received from Belbroughton Tennis Club towards future repairs and maintenance and related expenditure are also treated as restricted items. Bank interest arising on the monies held is also treated as restricted income.

**Incoming Resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- No amounts are included for the contribution of general volunteers.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. There are no tangible assets carried at revalued amounts.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

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**3. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Play Area equipment - straight line over 10 years  
 Fixtures and fittings - 10% straight line

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

**4. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	-	-	-
Scarecrow Festival	1,500	-	1,500
<b>Grants</b>			
Grants receivable (Playground)	-	-	-
Grants Receivable (Other)	175	-	175
Ground maintenance grants	-	-	-
	1,675	-	1,675
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	-	-	-
Scarecrow Festival	10,000	-	10,000
<b>Grants</b>			
Grants receivable (Playground)	-	-	-
Grants Receivable (Other)	1,250	-	1,250
Ground maintenance grants	-	-	-
	11,250	-	11,250

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

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**5. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Football Pitch Rent	1,283	-	1,283
Hall and Jubilee room fees	8,376	-	8,376
Tennis Club Rent	5,858	14,000	19,858
	<u>15,517</u>	<u>14,000</u>	<u>29,517</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Football Pitch Rent	1,203	-	1,203
Hall and Jubilee room fees	11,232	-	11,232
Tennis Club Rent	6,102	12,000	18,102
	<u>18,537</u>	<u>12,000</u>	<u>30,537</u>

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Hall and Jubilee room fees	-	-	-	-

**7. Investment Income**

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	964	964	269	269

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community Centre	15,654	-	15,654
Support Costs	-	-	-
	<hr/>	<hr/>	<hr/>
	15,654	-	15,654
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Centre	20,180	-	20,180
Support Costs	-	-	-
	<hr/>	<hr/>	<hr/>
	20,180	-	20,180

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total Funds 2025 £	Total Funds 2024 £
Community Centre	15,654	-	15,654	20,180
Governance costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	15,654	-	15,654	20,180

**10. Analysis of support costs**

	Community Centre £	Total 2025 £	Total 2024 £
Governance costs	-	-	-

**11. Net income (expenditure)**

Net income/(expenditure) is stated after charging/(crediting):	2025 £	2024 £
Depreciation of tangible fixed assets	9,000	9,000

**12. Independent Examination fees**

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of financial statements	-	-

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
	-	-

The average head count of employees during the year was Nil (2023: Nil).

**14. Trustee remuneration and expenses**

In previous years one or more trustees had been paid remuneration or received other benefits from employment with the charity or a related entity.

- permission for this had been granted by Charity Commission;
- no payments have been made in the current or immediately preceding year.

**15. Fixed Assets**

	Freehold Property £	Tennis Courts £	Play Area £	Fixtures & Fittings £	TOTAL £
<b>Cost At 1 April 2024</b>	243,088	34,839	89,996	23,537	391,460
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2025</b>	<b>243,088</b>	<b>34,839</b>	<b>89,996</b>	<b>23,537</b>	<b>391,460</b>
<b>Depreciation</b>					
At 1 April 2024	-	-	27,000	23,537	50,537
Charge for the year	-	-	9,000	-	9,000
Impairment	-	-	-	-	-
Disposals	-	-	-	-	0
<b>At 31 March 2025</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>23,537</b>	<b>59,537</b>
<b>Carrying Amount</b>					
<b>At 31 March 2025</b>	<b>243,088</b>	<b>34,839</b>	<b>53,996</b>	<b>-</b>	<b>331,923</b>
At 31 March 2024	243,088	34,839	62,996	-	340,923

**16. Debtors**

	2025	2024
	£	£
Prepayments and accrued income	-	-

**17. Cash**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash at Bank				
Main current account	28,902	-	28,902	28,615
Savings account (Sinking fund)	-	27,879	27,879	12,915
	28,902	27,879	56,781	41,530

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2025**

**18. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	-	1,250

**19. Analysis of charitable funds**

Unrestricted Funds	At 1 April			At 31 March
	2024	Income	Expenditure	2025
	£	£	£	£
General Funds	91,094	17,192	(15,654)	92,632
<b>Restricted Funds</b>	<b>At 1 April</b>	<b>Income</b>	<b>Expenditure</b>	<b>2024</b>
	2024	£	£	£
	£	£	£	£
Founding Fund	340	-	-	340
Capital Grants	213,767	-	-	213,767
Tennis Court Maintenance	12,915	14,964	-	27,879
Playground fund	63,087	-	(9,000)	54,087
	<u>290,109</u>	<u>14,964</u>	<u>(9,000)</u>	<u>296,073</u>

**20. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Tangible fixed assets	63,730	268,194	331,924	340,923
Current assets	28,902	27,879	56,781	41,530
Creditors less than 1 year	-	-	-	(1,250)
<b>Net assets</b>	<u>92,632</u>	<u>296,073</u>	<u>388,705</u>	<u>381,203</u>

**BELBROUGHTON RECREATION CENTRE**

England & Wales - Charity number 507943

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# Accounts

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CHARITY REGISTRATION NUMBER:507943

**Belbroughton Recreation Centre**

**Unaudited Financial Statements**

**31st March 2024**

**Belbroughton Recreation Centre  
Financial Statements  
Year Ended 31 March 2024**

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**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2024.

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**Objectives and activities for the Public Benefit**

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There is a two-way communication between the committee and Belbroughton Parish Council, as we are dependent on a large extent on the Council for grants and loans to enable us to fulfil our operating and development objectives. There is also consistent liaison with our users to ensure that we overcome any practical difficulties they may encounter in the use of our facilities.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2024**

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**Achievements and performance**

**Achievements and Performance Review of Principal Activities**

The Recreation Centre provides the main facility for sport and recreation within the parish of Belbroughton. Activities such as junior football, tennis, bridge, indoor bowls, dog training, exercise and dance sessions, kick boxing and play areas for the children continue to be well used. The coaching facilities for children, both for tennis and football, attract large numbers from Belbroughton and its neighbouring villages.

The playground area required major improvements and funding was secured through grants and donations to completely replace and redesign the area. The work was completed in 2021 and a new fixed asset was created at a value of £89,996 representing the cost of the equipment and the installation including new flooring, benches and fencing where required. This asset is being depreciated over 10 years.

**Maintenance and capital expenditure**

Capital budgets remain tight. Usual maintenance and running repairs were undertaken to maintain the facilities within the hall and on the field.

Last year the tennis club utilised the funds available in their sinking fund to resurface the tennis courts, and improve the lighting, full cost of this was £87,840 taken from the reserved funds, these funds are now slowly being built back for ongoing maintenance.

This year the committee spent money on much needed fencing, gate and pathway repairs, tree cutting to remove overhanging and potentially dangerous branches, plus upgrades to the plumbing in the building improving efficiencies in water usage and less wastage.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2024**

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**Financial Review**

**Summary of performance**

Unrestricted income for the year was £29,787 (2023: £24,931). Expenditure was £20,180 (2023: £25,735), resulting in a surplus for the year of £9,607 (2023: deficit of £804) which has been added to reserves. These totalled £91,084 at the year end.

During the year the centre received £12,000 in contributions from the Belbroughton Tennis Club towards the sinking fund. This money is held in a separate account and released to the tennis club when significant maintenance is required to the tennis courts. Interest of £269 was received in the year resulting in a balance at the end of the financial year of £12,915 (2023: £646). The club plan on increasing this over the next ten years to build up a new sinking fund.

There were no movements in either of the other two restricted funds; Foundation and Capital Grants. The funds arise from the original set up of the charity and no movement is expected.

**Financial Reserves policy and business review**

The trustees policy is to maintain a level of free reserves (or working capital) of £5,000 under normal circumstances. At the balance sheet date the actual amount was approx. £28,615. Although this is in excess of the stated policy, the centre have identified a number of areas of maintenance required over the next few years (including a new roof) and therefore feel it prudent to retain the monies in order to maintain the standard of the property and the expected level of service for the Centre's users.

The trustees are satisfied that this charity represents a "going concern" at the balance sheet date.

**Structure, governance and management**

**Constitution**

The Recreation Centre is an unincorporated charity, number 507943, registered in 1978 in the name of Belbroughton Recreation Ground, the constitution being embodied in the terms of the trust contained in the conveyance of the land to trustees in 1920. This constitution was replaced by the Charity Commission Scheme on 9 January 1996 in which the name was changed to Belbroughton Recreation Centre with an updating Variation Order dated 15 December 2003 and consequent Managing Trustee minutes dated 1 April 2004 and 24 January 2013.

**Custodian Trustee of the freehold property**

The custodian trustee is Belbroughton Parish Council

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2024**

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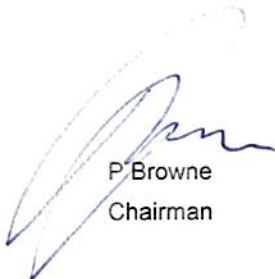
**Reference and Administration Details**

<b>Registered Charity Name</b>	Belbroughton Recreation Centre
<b>Charity Registration Number</b>	507943
<b>Principal Office</b>	Hartle Lane Belbroughton Stourbridge England

**The trustees**

P Browne  
M Browne  
M Romain  
S Pawley  
K Jones  
S Benbow  
R Bartram

The trustees' annual report was approved on 25/1/25 and signed on behalf of the board of trustees by:



P Browne  
Chairman

**Belbroughton Recreation Centre**  
**Independent Examiner's Report to the Trustees of Belbroughton Recreation Centre**  
**Year Ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of Belbroughton Recreation Centre ('the charity') for the year ended 31st March 2024.

**Responsibilities and basis of report**

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**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 the charity as required by section 130 of the Act; or
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 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.



A Fisher

25/1/25

CHARTERED ACCOUNTANT

**Belbroughton Recreation Centre**  
**Statement of Financial Activities**  
**Year Ended 31 March 2024**

	Note	2024			2023
		Unrestricted funds	Restricted funds - Playground	Restricted funds - Other	Total Funds
<b>Income and Endowments</b>					
Donations & Legacies	4	11,250	-	-	11,250
Charitable Activities	5	18,537	-	12,000	30,537
Other Trading Activities	6	-	-	-	-
Investment Income	7	-	-	269	269
<b>TOTAL INCOME</b>		<b>29,787</b>	<b>-</b>	<b>12,269</b>	<b>42,056</b>
<b>Less expenditure</b>					
Charitable Activities	8,9	20,180	-	-	20,180
Depreciation of Play Area equipment	15	-	9,000	-	9,000
Resurfacing of Tennis courts		-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>20,180</b>	<b>9,000</b>	<b>-</b>	<b>29,180</b>
<b>Net (Expenditure)/Income and net movement in funds</b>		<b>9,607</b>	<b>(9,000)</b>	<b>12,269</b>	<b>12,876</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		81,487	72,087	214,753	368,326
Total funds carried forward		<b>91,094</b>	<b>63,087</b>	<b>227,022</b>	<b>381,202</b>

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

Belbroughton Recreation Centre  
Statement of Financial Position  
Year Ended 31 March 2024

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	Note	2024	2023
<b>Fixed Assets</b>			
Tangible Fixed Assets	15	340,923	349,923
<b>Current Assets</b>			
Debtors	16	-	-
Cash at bank and in hand	17	41,530	20,903
		<u>41,530</u>	<u>20,903</u>
Creditors: amounts falling due within one year	18	1,250	2,500
<b>Net Current Assets</b>		<u>40,280</u>	<u>18,403</u>
<b>Total Assets less current liabilities</b>		<u>381,203</u>	<u>368,326</u>
<b>Net Assets</b>		<u>381,203</u>	<u>368,326</u>
 <b>Funds of the Charity</b>			
Restricted Funds		290,109	286,839
Unrestricted funds		91,094	81,487
<b>Total Charity Funds</b>	19	<u>381,203</u>	<u>368,326</u>

These financial statements were approved by the board of trustees and authorised for issue on 25/1/25 and are signed on behalf of the board by:



P Browne  
Trustee



K Jones  
Trustee

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

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**1. General Information**

The charity is registered in England and Wales and is unincorporated. The address of the principal office is Hartle Lane, Belbroughton, Stourbridge, England.

**2. Statement of compliance**

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

**3. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the opinion of the trustees there are no judgements (apart from those involving estimations) that have been made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- There is no significant impairment in the carrying value of the charity's property at the year end (31 March 2024: £243,088).

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

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**3. Accounting Policies (continued)**

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. All are considered to be restricted income funds, there are no endowment funds. Grants received towards property maintenance or capital expenditure together with related expenditure are treated as restricted income and expenditure. Monies received from Belbroughton Tennis Club towards future repairs and maintenance and related expenditure are also treated as restricted items. Bank interest arising on the monies held is also treated as restricted income.

**Incoming Resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- No amounts are included for the contribution of general volunteers.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. There are no tangible assets carried at revalued amounts.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

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**3. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Play Area equipment - straight line over 10 years  
 Fixtures and fittings - 10% straight line

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

**4. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	-	-	-
Scarecrow Festival	10,000	-	10,000
<b>Grants</b>			
Grants receivable (Playground)	-	-	-
Grants Receivable (Other)	1,250	-	1,250
Ground maintenance grants	-	-	-
	11,250	-	11,250
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	-	-	-
Scarecrow Festival	-	-	-
<b>Grants</b>			
Grants receivable (Playground)	-	-	-
Grants Receivable (Other)	2,500	-	2,500
Ground maintenance grants	-	-	-
	2,500	-	2,500

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

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**5. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Football Pitch Rent	1,203	-	1,203
Hall and Jubilee room fees	11,232	-	11,232
Tennis Club Rent	6,102	12,000	18,102
	<u>18,537</u>	<u>12,000</u>	<u>30,537</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Football Pitch Rent	1,124	-	1,124
Hall and Jubilee room fees	15,300	-	15,300
Tennis Club Rent	6,006	-	6,006
	<u>22,431</u>	<u>-</u>	<u>22,431</u>

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2024 £	2430 Unrestricted Funds £	Total Funds 2023 £
Hall and Jubilee room fees	-	-	-	-

**7. Investment Income**

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	269	269	-	-

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Centre	20,180	-	20,180
Support Costs	-	-	-
	<u>20,180</u>	<u>-</u>	<u>20,180</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community Centre	25,735	-	25,735
Support Costs	-	-	-
	<u>25,735</u>	<u>-</u>	<u>25,735</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total Funds 2024 £	Total Funds 2023 £
Community Centre	20,180	-	20,180	25,735
Governance costs	-	-	-	-
	<u>20,180</u>	<u>-</u>	<u>20,180</u>	<u>25,735</u>

**10. Analysis of support costs**

	Community Centre £	Total 2024 £	Total 2023 £
Governance costs	-	-	-

**11. Net Income (expenditure)**

Net income/(expenditure) is stated after charging/(crediting):	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of tangible fixed assets	9,000	9,000

**12. Independent Examination fees**

	<b>2024</b>	<b>2023</b>
	£	£
Fees payable to the independent examiner for: Independent examination of financial statements	-	-

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
	-	-

The average head count of employees during the year was Nil (2023: Nil).

**14. Trustee remuneration and expenses**

In previous years one or more trustees had been paid remuneration or received other benefits from employment with the charity or a related entity.

- permission for this had been granted by Charity Commission;
- no payments have been made in the current or immediately preceding year.

**15. Fixed Assets**

	Freehold Property £	Tennis Courts £	Play Area £	Fixtures & Fittings £	TOTAL £
<b>Cost At 1 April 2023</b>	243,088	34,839	89,996	23,537	391,460
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2024</b>	<b>243,088</b>	<b>34,839</b>	<b>89,996</b>	<b>23,537</b>	<b>391,460</b>
<b>Depreciation</b>					
At 1 April 2023	-	-	18,000	23,537	41,537
Charge for the year	-	-	9,000	-	9,000
Impairment	-	-	-	-	-
Disposals	-	-	-	-	0
<b>At 31 March 2024</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>23,537</b>	<b>50,537</b>
<b>Carrying Amount</b>					
At 31 March 2024	<u>243,088</u>	<u>34,839</u>	<u>62,996</u>	<u>-</u>	<u>340,923</u>
At 31 March 2023	<u>243,088</u>	<u>34,839</u>	<u>71,996</u>	<u>-</u>	<u>349,923</u>

**16. Debtors**

	2024	2023
	£	£
Prepayments and accrued income	-	-

**17. Cash**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash at Bank				
Main current account	28,615	-	28,615	20,257
Savings account (Sinking fund)	-	12,915	12,915	646
	<u>28,615</u>	<u>12,915</u>	<u>41,530</u>	<u>20,903</u>

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2024**

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**18. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	1,250	2,500

**19. Analysis of charitable funds**

Unrestricted Funds	At 1 April	Income	Expenditure	At 31 March
	2023			2024
	£	£	£	£
General Funds	81,487	29,787	(20,180)	91,094
<b>Restricted Funds</b>				<b>128</b>
	At 1 April	Income	Expenditure	At 31 March
	2023	£	£	2024
	£	£	£	£
Founding Fund	340	-	-	340
Capital Grants	213,767	-	-	213,767
Tennis Court Maintenance	646	12,269	-	12,915
Playground fund	72,087	-	(9,000)	63,087
	<u>286,840</u>	<u>12,269</u>	<u>(9,000)</u>	<u>290,109</u>

**20. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible fixed assets	63,729	277,194	340,923	349,923
Current assets	28,615	12,915	41,530	20,903
Creditors less than 1 year	(1,250)	-	(1,250)	(2,500)
<b>Net assets</b>	<u>91,094</u>	<u>290,109</u>	<u>381,203</u>	<u>368,326</u>

**BELBROUGHTON RECREATION CENTRE**

England & Wales - Charity number 507943

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# Accounts

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CHARITY REGISTRATION NUMBER:507943

**Belbroughton Recreation Centre**

**Unaudited Financial Statements**

**31st March 2022**

**Belbroughton Recreation Centre**  
**Financial Statements**  
**Year Ended 31 March 2022**

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Statement of financial position	8
Notes to the financial statements	9

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2022**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022

**Objectives and activities**

**Objectives and activities for the Public Benefit**

The purpose of the charity as set out in the Scheme is the use of the land and buildings in the provision of facilities for recreation and other leisure time occupation in the interests of the social welfare of the inhabitants of the parish of Belbroughton and with the object of improving their conditions of life.

The primary objective of the Managing Trustees is to carry out that purpose and to improve and increase the range of facilities wherever possible within the scope of available funding.

**Election and functioning of Managing Trustees**

The Managing Trustees or Committee of Management, can be a maximum of eleven in number, of which five are elected for a period of a year in an annual general meeting. Of the other six, three can be appointed by co-option and three are appointed by the following for a period of a year:

- Belbroughton Parish Council
- Belbroughton Tennis Club
- The hall and field users

The committee meets a minimum of four times a year to determine policy and to review development and finance, leaving day to day operating decisions to the chairman, filed manager, hall manager and treasurer.

There is a two-way communication between the committee and Belbroughton Parish Council, as we are dependent on a large extent on the Council for grants and loans to enable us to fulfil our operating and development objectives. There is also consistent liaison with our users to ensure that we overcome any practical difficulties they may encounter in the use of our facilities.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2022**

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**Achievements and performance**

**Achievements and Performance Review of Principal Activities**

The Recreation Centre provides the main facility for sport and recreation within the parish of Belbroughton. Activities such as junior football, tennis, bridge, indoor bowls, dog training, exercise and dance sessions, kick boxing and play areas for the children continue to be well used. The coaching facilities for children, both for tennis and football, attract large numbers from Belbroughton and its neighbouring villages.

The playground area required major improvements and over the last two years we managed to secure the funding required through grants and donations to completely replace and redesign the area. The work has now been completed and a new fixed asset has been created at a value of £89,996 representing the cost of the equipment and the installation including new flooring, benches and fencing where required.

**COVID:**

Throughout the year we continued to follow the relevant government guidance in respect of opening up the facilities for public use.

**Maintenance and capital expenditure**

Capital budgets remain tight. Usual maintenance and running repairs were undertaken to maintain the facilities within the hall and on the field.

During the year the a new central heating gas boiler was installed within the recreation centre, and a defibrillator was purchased and installed on the outside wall of the centre close to the tennis courts for public use in an emergency.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2022**

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**Financial Review**

**Summary of performance**

Unrestricted income for the year was £9,613 (2021: £18,760). Expenditure was £16,520 (2021: £18,336), resulting in a deficit for the year of £6,907 (2021: deficit of £50,235) which has been deducted from reserves. These totalled £82,292 at the year end.

In addition the Centre received £8,343 of contributions from Belbroughton Tennis Club towards a sinking fund. As in previous years this has been treated as restricted income as the money is set aside to pay for future expenditure on maintaining and refurbishing the courts. The money is held in a separate account and the interest arising on this, £801 in the year, has also been added to the fund. There was no maintenance expenditure in the year and the surplus of £9,144 has been added to reserves leaving a total of £88,486 at the year end.

Other grants and donations totalling £21,030 were also received towards maintenance and the new playground fund. During the year the new playground was completed and an asset created for £89,996.

There were no movements in either of the other two restricted funds; Foundation and Capital Grants. The funds arise from the original set up of the charity and no movement is expected.

**Financial Reserves policy and business review**

The trustees policy is to maintain a level of free reserves (or working capital) of £5,000 under normal circumstances. At the balance sheet date the actual amount was approx. £18,500. Although this is in excess of the stated policy, in view of the current situation and loss of income the trustees consider it prudent to retain the monies in order to maintain the standard of the property and the expected level of service for the Centre's users.

The trustees are satisfied that this charity represents a "going concern" at the balance sheet date.

**Structure, governance and management**

**Constitution**

The Recreation Centre is an unincorporated charity, number 507943, registered in 1978 in the name of Belbroughton Recreation Ground, the constitution being embodied in the terms of the trust contained in the conveyance of the land to trustees in 1920. This constitution was replaced by the Charity Commission Scheme on 9 January 1996 in which the name was changed to Belbroughton Recreation Centre with an updating Variation Order dated 15 December 2003 and consequent Managing Trustee minutes dated 1 April 2004 and 24 January 2013.

**Custodian Trustee of the freehold property**

The custodian trustee is Belbroughton Parish Council

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2022**

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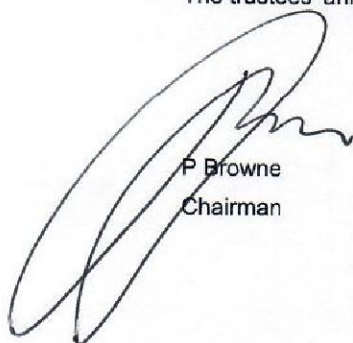
**Reference and Administration Details**

<b>Registered Charity Name</b>	Belbroughton Recreation Centre
<b>Charity Registration Number</b>	507943
<b>Principal Office</b>	Hartle Lane Belbroughton Stourbridge England

**The trustees**

P Browne  
M Browne  
RA Finnie  
S Pawley  
K Jones  
S Benbow  
R Bartram  
I Wain

The trustees' annual report was approved on 11th July 2023 and signed on behalf of the board of trustees by:



P Browne  
Chairman

**Belbroughton Recreation Centre**  
**Independent Examiner's Report to the Trustees of Belbroughton Recreation Centre**  
**Year Ended 31 March 2022**

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I report to the trustees on my examination of the financial statements of Belbroughton Recreation Centre ('the charity') for the year ended 31st March 2022.

**Responsibilities and basis of report**

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**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 the charity as required by section 130 of the Act; or
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 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 I order to enable a proper understanding of the accounts to be reached.



A Fisher

CHARTERED ACCOUNTANT

**Belbroughton Recreation Centre  
Statement of Financial Activities  
Year Ended 31 March 2022**

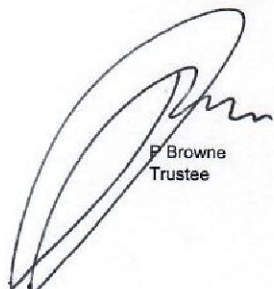
	Note	2022			2021	
		Unrestricted funds	Restricted funds - Playground	Restricted funds - Other	Total Funds	
<b>Income and Endowments</b>				<b>Total Funds</b>	<b>Total Funds</b>	
Donations & Legacies	4	150	21,030	-	21,180	51,425
Charitable Activities	5	9,463	-	8,343	17,806	20,572
Other Trading Activities	6				-	-
Investment Income	7			801	801	718
<b>TOTAL INCOME</b>		<b>9,613</b>	<b>21,030</b>	<b>9,144</b>	<b>39,788</b>	<b>72,715</b>
<b>Less expenditure</b>						
Charitable Activities	8,9	16,520	514		17,034	19,191
Impairment of Play Area equipment	15		9,000		9,000	50,659
<b>TOTAL EXPENDITURE</b>		<b>16,520</b>	<b>9,514</b>	<b>-</b>	<b>26,034</b>	<b>69,850</b>
<b>Net (Expenditure)/Income and net movement in funds</b>		<b>(6,907)</b>	<b>11,516</b>	<b>9,144</b>	<b>13,754</b>	<b>2,865</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		89,199	69,571	293,449	452,219	449,354
<b>Total funds carried forward</b>		<b>82,292</b>	<b>81,087</b>	<b>302,593</b>	<b>465,972</b>	<b>452,219</b>

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


**Belbroughton Recreation Centre**  
**Statement of Financial Position**  
**Year Ended 31 March 2022**

	Note	2022	2021
<b>Fixed Assets</b>			
Tangible Fixed Assets	15	358,923	277,927
<b>Current Assets</b>			
Debtors	16	4,172	4,551
Cash at bank and in hand	17	<u>102,877</u>	<u>170,821</u>
		107,049	175,372
Creditors: amounts falling due within one year	18	-	1,080
<b>Net Current Assets</b>		<u>107,049</u>	<u>174,292</u>
<b>Total Assets less current liabilities</b>		<u>465,972</u>	<u>452,219</u>
<b>Net Assets</b>		<u>465,972</u>	<u>452,219</u>
 <b>Funds of the Charity</b>			
Restricted Funds		383,680	363,020
Unrestricted funds		82,292	89,199
<b>Total Charity Funds</b>	19	<u>465,972</u>	<u>452,219</u>

These financial statements were approved by the board of trustees and authorised for issue on 11th July 2023 and are signed on behalf of the board by:



P. Browne  
Trustee



K. Jones  
Trustee

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

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**1. General Information**

The charity is registered in England and Wales and is unincorporated. The address of the principal office is Hartle Lane, Belbroughton, Stourbridge, England.

**2. Statement of compliance**

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

**3. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the opinion of the trustees there are no judgements (apart from those involving estimations) that have been made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- There is no significant impairment in the carrying value of the charity's property at the year end (31 March 2022: £277,927).
- The cost of the new playground equipment was added to the fixed assets (31 March 2022: £89,996)
- The amounts carried forward in the restricted reserves for tennis court maintenance, together with the amounts received or set aside in future years, will be sufficient to carry out such maintenance in the foreseeable future (31 March 2022: £88,486).

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

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**3. Accounting Policies (continued)**

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. All are considered to be restricted income funds, there are no endowment funds. Grants received towards property maintenance or capital expenditure together with related expenditure are treated as restricted income and expenditure. Monies received from Belbroughton Tennis Club towards future repairs and maintenance and related expenditure are also treated as restricted items. Bank interest arising on the monies held is also treated as restricted income.

**Incoming Resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- No amounts are included for the contribution of general volunteers.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. There are no tangible assets carried at revalued amounts.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

**3. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Play Area equipment - straight line over 10 years  
 Fixtures and fittings - 10% straight line

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

**4. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations		1,030	1,030
			-
<b>Grants</b>			
Grants receivable (Playground)		20,000	20,000
Grants Receivable (COVID)			-
Ground maintenance grants	150		150
	150	21,030	21,180
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	-	10,925	10,925
Scarecrow Festival	-	-	-
<b>Grants</b>			
Grants receivable (Playground)	-	29,250	29,250
Grants Receivable (COVID)	10,000	-	10,000
Ground maintenance grants	1,250	-	1,250
	11,250	40,175	51,425

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

**5. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Football Pitch Rent	1,169		1,169
Hall and Jubilee room fees	4,733		4,733
Tennis Club Rent	3,561	8,343	11,904
Playground fund-raising			-
	<u>9,463</u>	<u>8,343</u>	<u>17,806</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Football Pitch Rent	1,292	-	1,292
Hall and Jubilee room fees	2,328		2,328
Tennis Club Rent	3,890	8,100	11,990
Playground fund-raising	-	4,962	4,962
	<u>7,510</u>	<u>13,062</u>	<u>20,572</u>

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Hall and Jubilee room fees		-	-	-

**7. Investment Income**

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	801	801	718	718

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community Centre	16,520	514	17,034
Support Costs			-
	<u>16,520</u>	<u>514</u>	<u>17,034</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community Centre	17,316	855	18,171
Support Costs	1,020	-	1,020
	<u>18,336</u>	<u>855</u>	<u>19,191</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total Funds 2022 £	Total Funds 2021 £
Community Centre	16,520	-	16,520	18,171
Governance costs	-	-	-	1,020
	<u>16,520</u>	<u>-</u>	<u>16,520</u>	<u>19,191</u>

**10. Analysis of support costs**

	Community Centre £	Total 2022 £	Total 2021 £
Governance costs	-	-	1,020

**11. Net income (expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	-	-

**12. Independent Examination fees**

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of financial statements	-	-

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
	-	-

The average head count of employees during the year was Nil (2021: Nil).

**14. Trustee remuneration and expenses**

in previous years one or more trustees had been paid remuneration or received other benefits from employment with the charity or a related entity.

- permission for this had been granted by Charity Commission;
- no payments have been made in the current or immediately preceding year.

**15. Fixed Assets**

	Freehold Property £	Tennis Courts £	Play Area £	Fixtures & Fittings £	TOTAL £
<b>Cost At 1 April 2021</b>	243,088	34,839	-	23,537	<b>301,464</b>
Additions	-	-	89,996	-	89,996
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>243,088</b>	<b>34,839</b>	<b>89,996</b>	<b>23,537</b>	<b>391,460</b>
<b>Depreciation</b>					
At 1 April 2021	-	-	-	23,537	<b>23,537</b>
Charge for the year	-	-	9,000	-	<b>9,000</b>
Impairment	-	-	-	-	-
Disposals	-	-	-	-	<b>0</b>
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>23,537</b>	<b>32,537</b>
<b>Carrying Amount</b>					
<b>At 31 March 2022</b>	<b>243,088</b>	<b>34,839</b>	<b>80,996</b>	<b>-</b>	<b>358,923</b>
At 31 March 2021	243,088	34,839	-	-	277,927

As at the end of March 2021 the playground area had been cleared in preparation for the installation of the new playground. The trustees therefore took the decision to impair the value of the old equipment.

**16. Debtors**

	2022	2021
	£	£
Prepayments and accrued income	4,172	4,551
	<u>4,172</u>	<u>4,551</u>

**17. Cash**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cash at Bank				
Main current account	18,473	90	<b>18,562</b>	91,479
Savings account (Sinking fund)		84,315	<b>84,315</b>	79,342
	<u>18,473</u>	<u>84,404</u>	<b>102,877</b>	<u>170,821</u>

The restricted funds held in the main current account relate to the ring-fenced monies being used for the redevelopment of the playground.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2022**

**18. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Accruals and deferred income	-	1,080

**19. Analysis of charitable funds**

<b>Unrestricted Funds</b>	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General Funds	89,199	9,613	(16,520)	<b>82,292</b>
<b>Restricted Funds</b>	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Founding Fund	340	-	-	<b>340</b>
Capital Grants	213,767	-	-	<b>213,767</b>
Tennis Court Maintenance	79,342	9,144	-	<b>88,486</b>
Playground fund	69,571	21,030	(9,514)	<b>81,087</b>
	<b>363,020</b>	<b>30,174</b>	<b>(9,514)</b>	<b>383,680</b>

**20. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	63,819	295,104	358,923	277,927
Current assets	18,473	88,576	107,049	175,372
Creditors less than 1 year	0	-	0	(1,080)
<b>Net assets</b>	<b>82,292</b>	<b>383,680</b>	<b>465,972</b>	<b>452,219</b>

**BELBROUGHTON RECREATION CENTRE**

England & Wales - Charity number 507943

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# Accounts

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CHARITY REGISTRATION NUMBER:507943

**Belbroughton Recreation Centre**  
**Unaudited Financial Statements**  
**31st March 2021**

**Belbroughton Recreation Centre**  
**Financial Statements**  
**Year Ended 31 March 2021**

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**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2021

**Objectives and activities**

**Objectives and activities for the Public Benefit**

The purpose of the charity as set out in the Scheme is the use of the land and buildings in the provision of facilities for recreation and other leisure time occupation in the interests of the social welfare of the inhabitants of the parish of Belbroughton and with the object of improving their conditions of life.

The primary objective of the Managing Trustees is to carry out that purpose and to improve and increase the range of facilities wherever possible within the scope of available funding.

**Election and functioning of Managing Trustees**

The Managing Trustees or Committee of Management, can be a maximum of eleven in number, of which five are elected for a period of a year in an annual general meeting. Of the other six, three can be appointed by co-option and three are appointed by the following for a period of a year:

- Belbroughton Parish Council
- Belbroughton Tennis Club
- The hall and field users

The committee meets a minimum of four times a year to determine policy and to review development and finance, leaving day to day operating decisions to the chairman, field manager, hall manager and treasurer.

There is a two-way communication between the committee and Belbroughton Parish Council, as we are dependent on a large extent on the Council for grants and loans to enable us to fulfill our operating and development objectives. There is also consistent liaison with our users to ensure that we overcome any practical difficulties they may encounter in the use of our facilities.

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2021**

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**Achievements and performance**

**Achievements and Performance Review of Principal Activities**

The Recreation Centre provides the main facility for sport and recreation within the parish of Belbroughton. Activities such as junior football, tennis, bridge, indoor bowls, dog training, exercise and dance sessions, kick boxing and play areas for the children continue to be well used. The coaching facilities for children, both for tennis and football, attract large numbers from Belbroughton and its neighbouring villages.

The playground area requires major improvements and during the year we managed to secure the funding required through grants and donations to completely replace and redesign the area. The work has now started and should be completed early in the next financial year, and therefore at the year end the Trustees took the decision to impair the value of the old equipment currently held on the balance sheet resulting in a one-off non-cash expenditure item in the P&L of £50,659.

**COVID:**

Throughout the year we continued to follow the relevant government guidance in respect of opening up the facilities for public use, however the numerous closures enforced during the year did have a detrimental effect on our income. We did manage to offset some of this shortfall through the means of a government grant.

**Maintenance and capital expenditure**

Capital budgets remain tight. Usual maintenance and running repairs were undertaken to maintain the facilities within the hall and on the field.

Repair work was carried out to the skate ramps, LED lighting was installed within the recreation centre, most other major expenditure was put on hold due to COVID.

**Belbroughton Recreation Centre**  
**Trustees Annual Report**  
**Year Ended 31 March 2021**

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**Financial Review**

**Summary of performance**

Unrestricted income for the year was £18,760 (2020: £28,941). Expenditure was £18,336 (2020: £16,851), and a non-cash impairment of the old play ground area of £50,659 was included resulting in a deficit for the year of £50,235 (2020: surplus of £12,090) which has been deducted from reserves. These totalled £89,199 at the year end. The charity received a grant of £10,000 from the government due to the impact of COVID.

In addition the Centre received £8,100 of contributions from Belbroughton Tennis Club towards a sinking fund. As in previous years this has been treated as restricted income as the money is set aside to pay for future expenditure on maintaining and refurbishing the courts. The money is held in a separate account and the interest arising on this, £718 in the year, has also been added to the fund. There was no maintenance expenditure in the year and the surplus of £8,818 has been added to reserves leaving a total of £79,342 at the year end.

Other grants and donations totalling £45,137 were also received towards maintenance and the new playground fund.

There were no movements in either of the other two restricted funds; Foundation and Capital Grants. The funds arise from the original set up of the charity and no movement is expected.

**Financial Reserves policy and business review**

The trustees policy is to maintain a level of free reserves (or working capital) of £5,000 under normal circumstances. At the balance sheet date the actual amount was approx. £26,000. Although this is in excess of the stated policy, in view of the current situation and loss of income the trustees consider it prudent to retain the monies in order to maintain the standard of the property and the expected level of service for the Centre's users.

The trustees are satisfied that this charity represents a "going concern" at the balance sheet date.

**Structure, governance and management**

**Constitution**

The Recreation Centre is an unincorporated charity, number 507943, registered in 1978 in the name of Belbroughton Recreation Ground, the constitution being embodied in the terms of the trust contained in the conveyance of the land to trustees in 1920. This constitution was replaced by the Charity Commission Scheme on 9 January 1996 in which the name was changed to Belbroughton Recreation Centre with an updating Variation Order dated 15 December 2003 and consequent Managing Trustee minutes dated 1 April 2004 and 24 January 2013.

**Custodian Trustee of the freehold property**

The custodian trustee is Belbroughton Parish Council

**Belbroughton Recreation Centre  
Trustees Annual Report  
Year Ended 31 March 2021**

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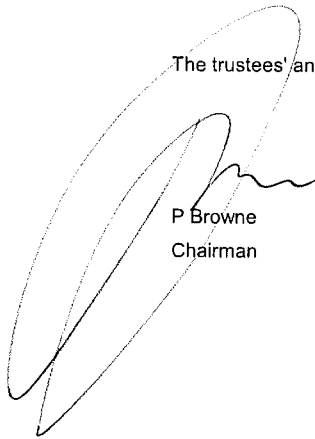
**Reference and Administration Details**

<b>Registered Charity Name</b>	Belbroughton Recreation Centre
<b>Charity Registration Number</b>	507943
<b>Principal Office</b>	Hartle Lane Belbroughton Stourbridge England

**The trustees**

P Browne  
M Browne  
RA Finnie  
P Noott  
S Pawley  
K Jones  
S Benbow  
R Bartram  
I Wain

The trustees' annual report was approved on 30th January 2022 and signed on behalf of the board of trustees by:



P Browne  
Chairman

**Belbroughton Recreation Centre**  
**Independent Examiner's Report to the Trustees of Belbroughton Recreation Centre**  
**Year Ended 31 March 2021**

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I report to the trustees on my examination of the financial statements of Belbroughton Recreation Centre ('the charity') for the year ended 31st March 2021.

**Responsibilities and basis of report**

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**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 the charity as required by section 130 of the Act; or
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 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.

A Fisher

CHARTERED ACCOUNTANT

**Belbroughton Recreation Centre**  
**Statement of Financial Activities**  
**Year Ended 31 March 2021**

	Note	2021			Total Funds	2020 Total Funds
		Unrestricted funds	Restricted funds - Playground	Restricted funds - Other		
<b>Income and Endowments</b>						
Donations & Legacies	4	11,250	40,175	-	<b>51,425</b>	32,726
Charitable Activities	5	7,510	4,962	8,100	<b>20,572</b>	26,436
Other Trading Activities	6	-	-	-	-	122
Investment Income	7	-	-	718	<b>718</b>	932
<b>TOTAL INCOME</b>		<b>18,760</b>	<b>45,137</b>	<b>8,818</b>	<b>72,715</b>	<b>60,216</b>
<b>Less expenditure</b>						
Charitable Activities	8,9	18,336	855	-	<b>19,191</b>	16,851
Impairment of Play Area equipment	15	50,659	-	-	<b>50,659</b>	-
<b>TOTAL EXPENDITURE</b>		<b>68,995</b>	<b>855</b>	<b>-</b>	<b>69,850</b>	<b>16,851</b>
<b>Net (Expenditure)/Income and net movement in funds</b>		<b>(50,235)</b>	<b>44,282</b>	<b>8,818</b>	<b>2,865</b>	<b>43,365</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		139,434	25,289	284,631	<b>449,354</b>	405,989
<b>Total funds carried forward</b>		<b>89,199</b>	<b>69,571</b>	<b>293,449</b>	<b>452,219</b>	<b>449,354</b>

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

**Belbroughton Recreation Centre  
Statement of Financial Position  
Year Ended 31 March 2021**

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	Note	2021	2020
<b>Fixed Assets</b>			
Tangible Fixed Assets	15	277,927	328,586
<b>Current Assets</b>			
Debtors	16	4,551	-
Cash at bank and in hand	17	170,821	122,868
		<u>175,372</u>	<u>122,868</u>
Creditors: amounts falling due within one year	18	1,080	2,100
<b>Net Current Assets</b>		<u>174,292</u>	<u>120,768</u>
<b>Total Assets less current liabilities</b>		<u>452,219</u>	<u>449,354</u>
<b>Net Assets</b>		<u>452,219</u>	<u>449,354</u>
 <b>Funds of the Charity</b>			
Restricted Funds		363,020	309,920
Unrestricted funds		89,199	139,434
<b>Total Charity Funds</b>	19	<u>452,219</u>	<u>449,354</u>

These financial statements were approved by the board of trustees and authorised for issue on xxxxxx and are signed on behalf of the board by:



P Browne  
Trustee

K Jones  
Trustee

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

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**1. General Information**

The charity is registered in England and Wales and is unincorporated. The address of the principal office is Hartle Lane, Belbroughton, Stourbridge, England.

**2. Statement of compliance**

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

**3. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the opinion of the trustees there are no judgements (apart from those involving estimations) that have been made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- There is no significant impairment in the carrying value of the charity's property at the year end (31 March 2021: £328,586).
- The amounts carried forward in the restricted reserves for tennis court maintenance, together with the amounts received or set aside in future years, will be sufficient to carry out such maintenance in the foreseeable future (31 March 2021: £79,342).

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

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**3. Accounting Policies (continued)**

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. All are considered to be restricted income funds, there are no endowment funds. Grants received towards property maintenance or capital expenditure together with related expenditure are treated as restricted income and expenditure. Monies received from Belbroughton Tennis Club towards future repairs and maintenance and related expenditure are also treated as restricted items. Bank interest arising on the monies held is also treated as restricted income.

**Incoming Resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- No amounts are included for the contribution of general volunteers.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. There are no tangible assets carried at revalued amounts.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

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**3. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 10% straight line

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

**4. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	-	10,925	10,925
			-
<b>Grants</b>			
Grants receivable (Playground)	-	29,250	29,250
Grants Receivable (COVID)	10,000	-	10,000
Ground maintenance grants	1,250	-	1,250
	11,250	40,175	51,425
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	-	2,969	2,969
Scarecrow Festival	8,950	-	8,950
<b>Grants</b>			
Grants receivable type 1	-	19,444	19,444
Ground maintenance grants	-	1,363	1,363
	8,950	23,776	32,726

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

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**5. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Football Pitch Rent	1,292	-	1,292
Hall and Jubilee room fees	2,328		2,328
Tennis Club Rent	3,890	8,100	11,990
Playground fund-raising	-	4,962	4,962
	<u>7,510</u>	<u>13,062</u>	<u>20,572</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Football Pitch Rent	1,580		1,580
Hall and Jubilee room fees	11,818		11,818
Tennis Club Rent	6,471	6,567	13,038
	<u>19,869</u>	<u>6,567</u>	<u>26,436</u>

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Hall and Jubilee room fees	-	-	122	122

**7. Investment Income**

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Bank interest receivable	718	718	932	932

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community Centre	17,316	855	18,171
Support Costs	1,020	-	1,020
	<u>18,336</u>	<u>855</u>	<u>19,191</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Community Centre	15,831	-	15,831
Support Costs	1,020	-	1,020
	<u>16,851</u>	<u>-</u>	<u>16,851</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total Funds 2021 £	Total Funds 2020 £
Community Centre	18,171	-	18,171	15,831
Governance costs	-	1,020	1,020	1,020
	<u>18,171</u>	<u>1,020</u>	<u>19,191</u>	<u>16,851</u>

**10. Analysis of support costs**

	Community Centre £	Total 2021 £	Total 2020 £
Governance costs	1,020	1,020	1,020

**11. Net income (expenditure)**

Net income/(expenditure) is stated after charging/(crediting):	2021 £	2020 £
Depreciation of tangible fixed assets	-	1,147

**12. Independent Examination fees**

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of financial statements	-	3,080

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
	-	-

The average head count of employees during the year was Nil (2020: Nil).

**14. Trustee remuneration and expenses**

in previous years one or more trustees had been paid remuneration or received other benefits from employment with the charity or a related entity.

- permission for this had been granted by Charity Commission;
- no payments have been made in the current or immediately preceding year.

**15. Fixed Assets**

	Freehold Property £	Tennis Courts £	Play Area £	Fixtures & Fittings £	TOTAL £
<b>Cost At 1 April 2020</b>	243,088	34,839	50,659	23,537	<b>352,123</b>
Additions	-	-	-	-	-
Disposals	-	-	(50,659)	-	50,659
<b>At 31 March 2021</b>	<b>243,088</b>	<b>34,839</b>	-	<b>23,537</b>	<b>301,464</b>
<b>Depreciation</b>					
At 1 April 2020	-	-	-	23,537	<b>23,537</b>
Charge for the year	-	-	-	-	-
Impairment	-	-	50,659	-	<b>50,659</b>
Disposals	-	-	(50,659)	-	<b>(50,659)</b>
<b>At 31 March 2021</b>	-	-	-	<b>23,537</b>	<b>23,537</b>
<b>Carrying Amount</b>					
<b>At 31 March 2021</b>	<b>243,088</b>	<b>34,839</b>	-	-	<b>277,927</b>
At 31 March 2020	243,088	34,839	50,659	-	328,586

As at the end of March 2021 the playground area had been cleared in preparation for the installation of the new playground. The trustees therefore took the decision to impair the value of the old equipment.

**16. Debtors**

	2021 £	2020 £
Prepayments and accrued income	4,551	-
	4,551	-

**17. Cash**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cash at Bank			
Main current account	26,459	65,020	<b>91,479</b>
Savings account (Sinking fund)	-	79,342	<b>79,342</b>
	26,459	144,362	<b>170,821</b>

The restricted funds held in the main current account relate to the ring-fenced monies being used for the redevelopment of the playground.

**Belbroughton Recreation Centre**  
**Notes to the Financial Statements**  
**Year Ended 31 March 2021**

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**18. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Accruals and deferred income	1,080	2,100

**19. Analysis of charitable funds**

<b>Unrestricted Funds</b>	At 1 April			At 31 March
	2020	Income	Expenditure	2021
	£	£	£	£
General Funds	139,434	18,760	(68,995)	<b>89,199</b>
<b>Restricted Funds</b>	At 1 April			At 31 March
	2020	Income	Expenditure	2021
	£	£	£	£
Founding Fund	340	-	-	<b>340</b>
Capital Grants	213,767	-	-	<b>213,767</b>
Tennis Court Maintenance	70,524	8,818	-	<b>79,342</b>
Playground fund	25,289	45,137	(855)	<b>69,571</b>
	<u>309,920</u>	<u>53,955</u>	<u>(855)</u>	<b><u>363,020</u></b>

**20. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	63,820	214,107	277,927	328,586
Current assets	26,459	148,913	175,372	122,868
Creditors less than 1 year	(1,080)	-	(1,080)	(2,100)
<b>Net assets</b>	<u>89,199</u>	<u>363,020</u>	<u>452,219</u>	<u>449,354</u>