

Charity registration number 1211168 (England and Wales)

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

### Charity number

1211168

### Independent examiner

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

### Bankers

HSBC Bank plc  
36 North Street  
Keighley  
West Yorkshire  
BD21 3SF

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# SANDYLANDS SPORTS CENTRE

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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT

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

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The trustees present their annual report and financial statements for the year ended 31 August 2025.

#### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Tennis Courts - Phase 1 of the further improvements at Skipton Tennis Courts comprised two Covered Padel Courts, including internal floodlighting. The new Courts were opened on 30 November 2024. Phase 2, comprising the three approved Outdoor Tennis Courts, located between the two Covered Padel Courts and the embankment to Engine Shed Lane, is dependent on funding being raised. Meanwhile, it is likely that the foundations will be laid and the area surfaced and used for overspill car parking later in 2025.

Gymnastics Extension - A M Bowdin Groundworks and Construction commenced work on the £1.27 million Extension at Sandylands Sports Centre in October 2024. Significant ballast was required to increase the whole site level by 1 metre, as stipulated by the Environment Agency and constituting a Planning Condition. The foul and surface water drains were completed by December 2024. The large structural steel framework was constructed during December 2024 and January 2025. It was clad in pre-insulated metal sheets during February and March 2025, during which time the 130 Solar Panels were installed on the pitched roof and large underground Attenuation Tank, located directly south of the building, undertaken. During May 2025, work commenced on the reinforced concrete internal walls and the disability access around the building was concreted. The floors and reinforced concrete internal walls were completed in July 2025. Significant progress was also made on the Electrical and Plumbing installations. All the Gymnastics equipment was transported to the Dedicated Gymnasium and installed by Gymnova during late August 2025. The opening of the Dedicated Gymnasium, for use by Craven Gymnastics Club, took place on Sunday 31 August 2025, as part of Skipton Sport and Community Day hosted by Sandylands Sports Centre. The first coaching class undertaken by Craven Gymnastics Club took place on 2 September 2025 for under 2 year olds

# **SANDYLANDS SPORTS CENTRE**

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

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

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A meeting took place with a VAT consultant on 16 September 2024 but it unfortunately concluded that there was no VAT exemption for the construction of the Extension.

An initial Lease Agreement was signed between Sandylands Sport Centre and Craven Gymnastics Club on 28 October 2024. This was approved by North Yorkshire Council for the purposes of the grants and also by Skipton Building Society for purposes of the Loan.

A meeting took place with Astor Bannerman on 12 December 2024 to pursue a Changing Places Toilet in the Extension. Unfortunately, no Government grants were available for this installation.

For completeness, the Changing Places Toilet, which included a Hoist, was installed by Astor Bannerman in September 2025; the Café was opened on 11 October 2025; and the Martial Arts Hub will open the second week in November 2025. These will all be fully detailed in the Trustees Report for the Year Ended 31 August 2026.

In respect of construction, the Full Plans Approval Notice under Building Regulations was approved on 15 November 2024 and a JCT Contract was signed by Sandylands Sports Centre and A M Bowdin Groundworks and Construction on 23 January 2025.

Two important visits were made to Sandylands Sports Centre during the period, namely by the Mayor of York and North Yorkshire, David Skaith on 18 November 2024 and by MP for Skipton and Ripon, Sir Julian Smith on 10 January 2025.

On 6 August 2025, the first £200,000 of the £500,000 agreed loan from Skipton Building Society was drawn down for the community project.

The first instalment from A M Bowdin Groundworks and Construction for £55,979 was paid on 4 November 2024 and the tenth instalment for £163,475.54 was paid on 11 August 2025, resulting in the total instalments paid by Sandylands Sports Centre amounting to £787,176.77 by the end of August 2025.

There was significant fund raising between 31 August 2024 and 31 August 2025. The major funders were Sandylands Sports Centre (£315,000), North Yorkshire Council's Commuted Funds and UKSPF - Decarbonisation and Communities Themes (£225,900), the Bernard Sunley Foundation (£30,000), the Skipton Building Society Loan of £500,000 at Base Bank Rate + 0.5% over 10 years and the Tarn Moor Estate Loan of £100,000 at 2% over 10 years.

For completeness, other grant applications have been submitted, notably to the North Yorkshire Combined Authority (Mayoral Fund), the Npower Business Solutions Foundation and the Coulthurst Trust. The outcomes are awaited.

The final updated funding spreadsheet and the total instalments paid to A M Bowdin Groundworks and Construction by Sandylands Sports Centre will all be fully detailed in the Trustees Report for the Year Ended 31 August 2026.

Banking - Sandylands Sports Centre experienced difficulties with a Safeguarding Review undertaken at HSBC. In October 2024 the Management Committee therefore decided to transfer significant existing funds to a new Current Account at the National Westminster Bank and two Charity Deposit Accounts at Skipton Building Society. This new arrangement has worked extremely well, especially in respect of the staged funding required for the Extension.

# **SANDYLANDS SPORTS CENTRE**

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

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

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Wellington Rifle and Pistol Club - the revised Lease Agreement between Sandylands Sports Centre and the Wellington Rifle and Pistol Club is still being held up by the Club's solicitor. Subject to adequate funding a Disability Ramp is likely to be constructed from the Extension to the Wellington Rifle and Pistol Club.

Sandylands Masterplan - the Sandylands Active Community Partnership was created as a follow up to the Sandylands Masterplan. There is representation on the Partnership from Sandylands Sports Centre. Following the publication of a Traffic Report, the Partnership is looking at possible overflow car parking and signage.

Governance - the Charity Commission emailed on 25 November 2024 confirming the conversion of Sandylands Sports Centre to a Charitable Incorporated Organisation (CIO). The new Registered Charity Number is 1211168.

Maintenance - the Disability Suite near the 3G All-Weather Pitch Reception received a Hoist and the floor above the Small Hall was strengthened during 2025.

Usage - it is anticipated that the new facilities in the Extension, especially Gymnastics in the Dedicated Gymnasium are likely to increase participation in community sport at Sandylands Sports Centre from 200,000 person visits per year to around 250,000 person visits per year.

Meetings - from September 2024 to August 2025, all the Management Committee and the Finance Sub Group meetings continued via Zoom. The AGM, followed by the Sandylands Sports Centre Management Committee meeting on 25 November 2025, will however be held at the new Skipton Community Hub.

Open Day - Sandylands Sports Centre continued to host the Skipton Sport and Community Day. This took place on Sunday 31 August 2025 and included the opening of the Dedicated Gymnasium. The latter was particularly popular with young families.

Once again we are all very grateful for the continued support and vision of the Trustees and the dedication of Daile Coope, the Sports Centre Manager, and his team. This has been particularly important during the construction of the Extension. Sandylands Sports Centre continues to provide comprehensive and affordable sport and recreational facilities for use by the whole community. The Dedicated Gymnasium and two Covered Panel Courts will further increase participation in community sport.

#### **Financial review**

The Charity's unrestricted funds stood at £1,341,986 at the year end. Funds deployed as part of premises and equipment stood at £1,585,772, leaving no free reserves. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £269,475. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by North Yorkshire Council.

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

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **SANDYLANDS SPORTS CENTRE**

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

***FOR THE YEAR ENDED 31 AUGUST 2025***

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### **Structure, governance and management**

The charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ. The charity registered as a CIO on 28 November 2024.

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

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also North Yorkshire Council and Skipton Town Council. The centre also has a good working relationship with Elaine Hiser, the sports development officer for North Yorkshire Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of trustees

**R Beck**

Dated: 25 November 2025

# **SANDYLANDS SPORTS CENTRE**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE**

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I report to the trustees on my examination of the financial statements of Sandylands Sports Centre (the charity) for the year ended 31 August 2025.

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

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

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

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE  
27 November 2025



# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Income from:</u></b>					
Grants receivable	3	100	-	100	3,250
Sports Centre Income	5	309,367	-	309,367	299,943
Investments	4	13,034	-	13,034	10,232
<b>Total income</b>		<b>322,501</b>	<b>-</b>	<b>322,501</b>	<b>313,425</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	294,715	-	294,715	279,259
<b>Total resources expended</b>		<b>294,715</b>	<b>-</b>	<b>294,715</b>	<b>279,259</b>
<b>Net incoming resources before transfers</b>		<b>27,786</b>	<b>-</b>	<b>27,786</b>	<b>34,166</b>
Gross transfers between funds		292,410	(292,410)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>320,196</b>	<b>(292,410)</b>	<b>27,786</b>	<b>34,166</b>
Fund balances at 1 September 2024		1,021,790	561,885	1,583,675	1,549,509
<b>Fund balances at 31 August 2025</b>		<b>1,341,986</b>	<b>269,475</b>	<b>1,611,461</b>	<b>1,583,675</b>

The statement of financial activities includes all gains and losses recognised in the year.

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

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,604,071		861,663
<b>Current assets</b>					
Stocks	17	4,354		3,385	
Debtors	13	29,824		36,065	
Cash at bank and in hand		298,759		692,834	
		332,937		732,284	
<b>Creditors: amounts falling due within one year</b>	15	(125,547)		(10,272)	
Net current assets			207,390		722,012
<b>Total assets less current liabilities</b>			1,811,461		1,583,675
<b>Creditors: amounts falling due after more than one year</b>	16	(200,000)			-
<b>Net assets</b>			1,611,461		1,583,675
<b>Income funds</b>					
Restricted funds	18	269,475		561,885	
Unrestricted funds		1,341,986		1,021,790	
			1,611,461		1,583,675

The financial statements were approved by the Trustees on 25 November 2025

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Incoming resources

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

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

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

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

All resources expended relate to trading costs associated with the operation of a sports centre.

#### 1.6 Tangible fixed assets

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

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

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

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

# SANDYLANDS SPORTS CENTRE

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

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

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

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

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

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# SANDYLANDS SPORTS CENTRE

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

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

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

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

### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Critical accounting estimates and judgements

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

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

# SANDYLANDS SPORTS CENTRE

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

### 3 Donations and legacies

	Unrestricted funds	Total
	2025 £	2024 £
Donation and Gift Aid	100	-
Local government grants	-	3,250
	<u>100</u>	<u>3,250</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,034	10,232
	<u>13,034</u>	<u>10,232</u>

### 5 Sports Centre Income

	Unrestricted funds	Total
	2025 £	2024 £
Rental income	9,417	8,708
Charitable activities income	299,950	291,235
Sports Centre Income	<u>309,367</u>	<u>299,943</u>

### 6 Raising funds

	Unrestricted funds	Total
	2025 £	2024 £
<u>Sports Centre Costs</u>		
Trading activities	<u>294,715</u>	<u>279,259</u>

# SANDYLANDS SPORTS CENTRE

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

### 6 Raising funds (Continued)

Trading activities costs includes payments to the Independent Examiner of £750 (2024 - £750) for the independent examination and £3,925 (2024 - £4,500) for accountancy services.

7 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	28,511	28,398

### 8 Trustees

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

### 9 Taxation

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

### 10 Employees

2025 Number	2024 Number
11	13

The wages and salaries costs for the year were £138,313 (2024 - £130,805) and social security costs were £4,247 (2024 - £3,793).

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



# SANDYLANDS SPORTS CENTRE

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

### 11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2024	923,365	141,728	144,605	1,209,698
Additions	767,048	-	3,871	770,919
	<u>1,690,413</u>	<u>141,728</u>	<u>148,476</u>	<u>1,980,617</u>
<b>At 31 August 2025</b>				
<b>Depreciation and impairment</b>				
At 1 September 2024	143,161	70,514	134,360	348,035
Depreciation charged in the year	17,895	7,086	3,530	28,511
	<u>161,056</u>	<u>77,600</u>	<u>137,890</u>	<u>376,546</u>
<b>At 31 August 2025</b>				
<b>Carrying amount</b>				
At 31 August 2025	1,529,357	64,128	10,586	1,604,071
	<u>780,204</u>	<u>71,214</u>	<u>10,245</u>	<u>861,663</u>
At 31 August 2024				

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	13,943	24,636
Other debtors	360	-
Prepayments and accrued income	15,521	11,429
	<u>29,824</u>	<u>36,065</u>

### 14 Loans and overdrafts

	2025 £	2024 £
Bank loans	200,000	-
	<u>200,000</u>	<u>-</u>
Payable after one year	200,000	-
	<u>200,000</u>	<u>-</u>

# SANDYLANDS SPORTS CENTRE

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

### 14 Loans and overdrafts

(Continued)

The long-term loans are secured by fixed charges over the land and buildings at Sandylands Sports Centre.

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

	2025 £	2024 £
Other taxation and social security	1,457	730
Trade creditors	117,310	2,287
Accruals and deferred income	6,780	7,255
	<u>125,547</u>	<u>10,272</u>

### 16 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	<u>200,000</u>	<u>-</u>

### 17 Stocks

	2025 £	2024 £
Stock for resale and Biomass wood pellets	<u>4,354</u>	<u>3,385</u>

### 18 Restricted funds

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

	At 1 September 2024 £	Transfers £	At 31 August 2025 £
	561,885	(292,410)	<u>269,475</u>
Previous year:	At 1 September 2023 £	Transfers £	At 31 August 2024 £
	516,653	45,232	<u>561,885</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 19 Unrestricted funds

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

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	1,021,790	322,501	(294,715)	292,410	1,341,986
<b>Previous year:</b>	<b>At 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2024</b>
	£	£	£	£	£
General funds	1,032,856	313,425	(279,259)	(45,232)	1,021,790

#### 20 Related party transactions

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

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Fund balances at 31 August 2025 are represented by:				
Tangible assets	1,585,772	18,299	1,604,071	861,663
Current assets/(liabilities)	(62,085)	269,475	207,390	722,012
Long term liabilities	(200,000)	-	(200,000)	-
	1,323,687	287,774	1,611,461	1,583,675

#### 22 Analysis of changes in net funds

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	692,834	(394,075)	298,759
Loans falling due after more than one year	-	(200,000)	(200,000)
	692,834	(594,075)	98,759

# SANDYLANDS SPORTS CENTRE

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

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23	Cash generated from operations	2025 £	2024 £
	Surplus for the year	27,786	34,166
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(13,034)	(10,232)
	<b>Movements in working capital:</b>		
	(Increase) in stocks	(969)	(995)
	Decrease in debtors	6,241	466
	Increase/(decrease) in creditors	115,275	(3,513)
		<hr/>	<hr/>
	<b>Cash generated from operations</b>	<b>135,299</b>	<b>19,892</b>
		<hr/> <hr/>	<hr/> <hr/>