

Recreational trust registration number: 503628

Sutton Coldfield Recreational Trust

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Bissell & Brown Midlands Limited
Chartered Certified Accountants
Charter House
56 High Street
Sutton Coldfield
West Midlands
B72 1UJ

Sutton Coldfield Recreational Trust

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Sutton Coldfield Recreational Trust

Reference and Administrative Details

Trustees

T A Jones
S R Hampson
D G Fletcher

**Recreational trust Registration
Number**

503628

Principal Office

The Roger Smoldon Ground
160 Walmley Road
Sutton Coldfield
West Midlands
B76 2QA

Independent Examiner

Bissell & Brown Midlands Limited
Chartered Certified Accountants
Charter House
56 High Street
Sutton Coldfield
West Midlands
B72 1UJ

Sutton Coldfield Recreational Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the recreational trust for the year ended 30 June 2025.

Objectives and activities

Objectives, strategies and activities


The Trust operates recreational facilities from its base in Walmley Road, Sutton Coldfield. Its main source of income is the takings it receives over the bar, where it sells alcoholic and non-alcoholic drinks, along with a few food items.

Its other sources of income are from constitutional clubs and the rental of rooms and pitch hire.

Public benefit

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

The annual report was approved by the trustees of the recreational trust on 28 April 2026 and signed on its behalf by:



.....
T A Jones
Trustee

Sutton Coldfield Recreational Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the recreational trust and of the incoming resources and application of resources of the recreational trust for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the recreational trust will continue in business.

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

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

Approved by the trustees of the recreational trust on 28 April 2026 and signed on its behalf by:



.....
T A Jones
Trustee

Sutton Coldfield Recreational Trust

Chairman's Report for period July 2024 to June 2025

Membership across both Constituent and Associated Clubs has remained stable despite attempts by all parties to increase interest and involvement in their respective activities. The operating costs of maintaining facilities for community use remains a challenge. The Trust is financially sound but accepts that future budgets must factor in the need to maintain a "sinking" fund to deal with unexpected maintenance costs.

An increase in non-sporting outdoor events is proving financially beneficial as a means of funding site maintenance, but such an approach has to consider the importance of those facilities to the Constituent and Associated Clubs. The use of Trust facilities by local community groups grows slowly in the face of competition from other local clubs and hospitality establishments.

The plan to improve community facilities as an extension to the Clubhouse are on hold as it may duplicate the Wellbeing Centre when it becomes a reality.

Rugby football continues to be the main sporting activity followed by tennis and archery. Interest shown last year by both a Netball Club and a local Cricket Club in developing facilities on Trust maintained land have not materialised. Interest in installing some Padel courts shows potential.

The prospect of developing a community centre on land shortly to be made available to the Trust by Birmingham City Council remains active with a promise of some movement as soon as the land becomes available.

The competitiveness of the Trust's hospitality element (The Trust Club) is benefitting from the refurbishment of facilities last year and the appointment of a salaried Manager rather than the original casual appointment.

Reviewing Health and Safety regulations and Employment Law remain a constant challenge and the Trust has to use professionals to ensure that the Trust applies a duty of care to all site users and employees.

Next year the Trustees intend to investigate the merits of converting from a Charitable Trust to a Charitable Incorporated Organisation as it may interact more effectively with the proposed Wellbeing Centre.

We are convinced that the policy of providing a more diverse and inclusive range of activities and interaction with local community groups and schools will strengthen our position going forward.



Tom Jones
Chairman, Sutton Coldfield Recreational Trust

28 April 2026

Sutton Coldfield Recreational Trust

Independent Examiner's Report to the trustees of Sutton Coldfield Recreational Trust

I report to the trustees on my examination of the accounts of Sutton Coldfield Recreational Trust for the year ended 30 June 2025.

Responsibilities and basis of report

As the recreational trust trustees of Sutton Coldfield Recreational Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Sutton Coldfield Recreational Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Sutton Coldfield Recreational Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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.

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 Sutton Coldfield Recreational Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



John James Taheny FCCA
Chartered Certified Accountants
Association of Chartered Certified Accountants

Charter House
56 High Street
Sutton Coldfield
West Midlands
B72 1UJ

28 April 2026

Sutton Coldfield Recreational Trust

Statement of Financial Activities for the Year Ended 30 June 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	101,399	12,757	114,156
Other trading activities	3	147,617	-	147,617
Investment income	4	880	-	880
Other income	5	<u>60,892</u>	<u>-</u>	<u>60,892</u>
Total income		<u>310,788</u>	<u>12,757</u>	<u>323,545</u>
Expenditure on:				
Raising funds		(13)	-	(13)
Charitable activities		<u>(290,406)</u>	<u>(15,448)</u>	<u>(305,854)</u>
Total expenditure		<u>(290,419)</u>	<u>(15,448)</u>	<u>(305,867)</u>
Net income/(expenditure)		<u>20,369</u>	<u>(2,691)</u>	<u>17,678</u>
Net movement in funds		20,369	(2,691)	17,678
Reconciliation of funds				
Total funds brought forward		<u>719,433</u>	<u>11,947</u>	<u>731,380</u>
Total funds carried forward	18	<u><u>739,802</u></u>	<u><u>9,256</u></u>	<u><u>749,058</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	78,061	-	78,061
Other trading activities		117,509	-	117,509
Investment income	4	1,185	-	1,185
Other income	5	<u>47,263</u>	<u>-</u>	<u>47,263</u>
Total income		<u>244,018</u>	<u>-</u>	<u>244,018</u>
Expenditure on:				
Charitable activities		<u>(267,936)</u>	<u>(5,722)</u>	<u>(273,658)</u>
Total expenditure		<u>(267,936)</u>	<u>(5,722)</u>	<u>(273,658)</u>
Net expenditure		<u>(23,918)</u>	<u>(5,722)</u>	<u>(29,640)</u>
Net movement in funds		(23,918)	(5,722)	(29,640)
Reconciliation of funds				
Total funds brought forward		<u>743,351</u>	<u>17,669</u>	<u>761,020</u>
Total funds carried forward	18	<u><u>719,433</u></u>	<u><u>11,947</u></u>	<u><u>731,380</u></u>

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

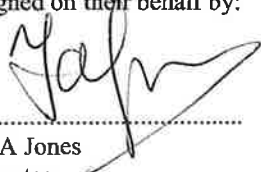
The notes on pages 8 to 17 form an integral part of these financial statements.

Sutton Coldfield Recreational Trust

(Registration number: 503628)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	714,525	733,551
Current assets			
Stocks	12	6,501	6,484
Debtors	13	9,512	25,065
Cash at bank and in hand	14	<u>99,310</u>	<u>86,723</u>
		115,323	118,272
Creditors: Amounts falling due within one year	15	<u>(46,532)</u>	<u>(58,434)</u>
Net current assets		<u>68,791</u>	<u>59,838</u>
Total assets less current liabilities		783,316	793,389
Creditors: Amounts falling due after more than one year	16	<u>(34,258)</u>	<u>(62,009)</u>
Net assets		<u>749,058</u>	<u>731,380</u>
Funds of the recreational trust:			
Restricted income funds			
Restricted funds		9,256	11,947
Unrestricted income funds			
Unrestricted funds		<u>739,802</u>	<u>719,433</u>
Total funds	18	<u>749,058</u>	<u>731,380</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 28 April 2026 and signed on their behalf by:



 T A Jones
 Trustee

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Governance costs

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

Taxation

The trust is a registered charity and is exempt from taxation on income and gains applied for charitable purposes."

Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Freehold buildings	2% of cost
Leasehold buildings	5% of net book value
Tennis courts	10% of net book value
Furniture and equipment	20% of net book value
Plant and machinery	10% of net book value

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if it does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Borrowings

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

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

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

Fund structure

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

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

Financial instruments

Classification

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the recreational trust after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

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

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

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	101,399	12,757	114,156
Total for 2025	101,399	12,757	114,156
Total for 2024	78,061	-	78,061

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Bar takings	147,617	147,617
Total for 2025	147,617	147,617
Total for 2024	117,509	117,509

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	880	880
Total for 2025	880	880
Total for 2024	1,185	1,185

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	60,814	60,814
Other income	78	78
Total for 2025	60,892	60,892
Total for 2024	47,263	47,263

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of sales		77,405	-	77,405
Allocated support costs		167,560	15,448	183,008
Governance costs		45,441	-	45,441
Total for 2025		290,406	15,448	305,854
Total for 2024		267,936	5,722	273,658

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	45,441	45,441
Total for 2025	45,441	45,441
Total for 2024	36,368	36,368

8 Trustees remuneration and expenses

During the year the recreational trust made the following transactions with trustees:

T A Jones

£2,983 (2024: £1,778) of expenses were reimbursed to T A Jones during the year.

Mr Jones made purchases on behalf of Sutton Coldfield Recreational Trust during this and the previous period. No payments on account were made and no balance was due to or from Mr Jones at this or the previous year end.

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

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

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	45,441	36,368

The monthly average number of persons (including senior management / leadership team) employed by the recreational trust during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	12	8

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

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 July 2024	1,137,437	139,250	1,276,687
Additions	-	4,251	4,251
At 30 June 2025	1,137,437	143,501	1,280,938
Depreciation			
At 1 July 2024	446,972	96,164	543,136
Charge for the year	13,809	9,468	23,277
At 30 June 2025	460,781	105,632	566,413
Net book value			
At 30 June 2025	676,656	37,869	714,525
At 30 June 2024	690,465	43,086	733,551

Included within the net book value of land and buildings above is £61,324 (2024 - £72,275) in respect of freehold land and buildings and £615,332 (2024 - £618,190) in respect of leaseholds.

12 Stock

	2025 £	2024 £
Stocks	6,501	6,484

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

13 Debtors

	2025	2024
	£	£
Trade debtors	-	3,522
Prepayments	9,227	2,666
Other debtors	285	18,877
	9,512	25,065
	9,512	25,065

14 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	-	5
Cash at bank	23,321	16,647
Short-term deposits	75,989	70,071
	99,310	86,723
	99,310	86,723

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,672	1,754
Other loans	7,518	22,559
Other taxation and social security	1,162	146
Other creditors	29,180	27,975
Accruals	-	6,000
	46,532	58,434
	46,532	58,434

Other borrowings

Rugby Football Foundation (RFF) loan with a carrying amount of £41,776 (2024 - £47,888) is denominated in GBP with a nominal interest rate of 0% (2024 - 0%). The final instalment is due on 28 June 2031.

£1,528 payable every 3 months for 15 years. No interest is payable.

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

16 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank and other loans	-	20,233
Other loans	34,258	41,776
	34,258	62,009

17 Reserves

	Other reserves £	Total £
At 1 July 2024	731,380	731,380
Other reserve movements	17,678	17,678
At 30 June 2025	749,058	749,058
	761,020	761,020
At 1 July 2023	761,020	761,020
Other reserve movements	(29,640)	(29,640)
At 30 June 2024	731,380	731,380

18 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	719,433	310,788	(290,419)	739,802
Restricted funds	11,947	12,757	(15,448)	9,256
Total funds	731,380	323,545	(305,867)	749,058
	743,351	244,018	(267,936)	719,433
Unrestricted funds				
General	743,351	244,018	(267,936)	719,433
Restricted funds	17,669	-	(5,722)	11,947
Total funds	761,020	244,018	(273,658)	731,380

Sutton Coldfield Recreational Trust

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

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

The Senior Rugby Club have donated additional funds as part of their centenary fundraising to the Trust for capital projects that improve the facilities owned by the Trust for the benefit of users. These funds are kept in a separate account and drawn down into the main account for improvement works as required.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Tangible fixed assets	714,525	-	714,525
Current assets	106,066	9,257	115,323
Current liabilities	(46,532)	-	(46,532)
Creditors over 1 year	(34,258)	-	(34,258)
Total net assets	739,801	9,257	749,058

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	733,551	-	733,551
Current assets	106,325	11,947	118,272
Current liabilities	(58,434)	-	(58,434)
Creditors over 1 year	(62,009)	-	(62,009)
Total net assets	719,433	11,947	731,380

20 Analysis of cash movement

	At 1 July 2024 £	Financing cash flows £	At 30 June 2025 £
Cash at bank and in hand	86,723	12,600	99,323
Cash movement	86,723	12,600	99,323

	At 1 July 2023 £	Financing cash flows £	At 30 June 2024 £
Cash at bank and in hand	127,662	(40,939)	86,723
Cash movement	127,662	(40,939)	86,723

Sutton Coldfield Recreational Trust

Statement of Financial Activities by fund for the Year Ended 30 June 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	101,399	78,061
Other trading activities	147,617	117,509
Investment income	880	1,185
Other income	<u>60,892</u>	<u>47,263</u>
Total income	<u>310,788</u>	<u>244,018</u>
Expenditure on:		
Raising funds	(13)	-
Charitable activities	<u>(290,406)</u>	<u>(267,936)</u>
Total expenditure	<u>(290,419)</u>	<u>(267,936)</u>
Net income/(expenditure)	<u>20,369</u>	<u>(23,918)</u>
Net movement in funds	20,369	(23,918)
Reconciliation of funds		
Total funds brought forward	<u>719,433</u>	<u>743,351</u>
Total funds carried forward	<u><u>739,802</u></u>	<u><u>719,433</u></u>

Sutton Coldfield Recreational Trust

Statement of Financial Activities by fund for the Year Ended 30 June 2025 (continued)

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	<u>12,757</u>	<u>-</u>
Total income	<u>12,757</u>	<u>-</u>
Expenditure on:		
Charitable activities	<u>(15,448)</u>	<u>(5,722)</u>
Total expenditure	<u>(15,448)</u>	<u>(5,722)</u>
Net expenditure	<u>(2,691)</u>	<u>(5,722)</u>
Net movement in funds	<u>(2,691)</u>	<u>(5,722)</u>
Reconciliation of funds		
Total funds brought forward	<u>11,947</u>	<u>17,669</u>
Total funds carried forward	<u>9,256</u>	<u>11,947</u>

Sutton Coldfield Recreational Trust

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations (Unrestricted)	101,399	74,703
Appeals and donations (Restricted)	12,757	-
Gift Aid tax reclaimed	-	3,358
	114,156	78,061
<i>Other trading activities</i>		
Bar income	147,617	117,509
	147,617	117,509
<i>Investment income</i>		
Interest on cash deposits	880	1,185
	880	1,185
<i>Other income</i>		
Rental income	60,814	41,813
Other income	78	5,450
	60,892	47,263
<i>Raising funds</i>		
Maintenance	(13)	-
	(13)	-
<i>Charitable activities</i>		
Opening stock	(6,484)	(4,652)
Purchases	(75,189)	(54,778)
Direct costs	(2,233)	(1,389)
Closing stock	6,501	6,484
Rent	(15,295)	(17,060)
Rates	(1,589)	(1,352)
Water rates	(2,094)	(1,954)
Light, heat and power	(31,879)	(31,588)
Insurance	(11,798)	(14,750)
Repairs and renewals (Restricted)	(15,448)	(5,722)
Repairs and renewals (Unrestricted)	(30,699)	(46,600)
General maintenance	(10,952)	(7,651)
Equipment repairs and renewals	-	(2,188)
Telephone and fax	(615)	(636)
Office expenses	(3,691)	(397)
Computer software and maintenance costs	(1,283)	(1,939)
Hire of plant and machinery (Operating leases)	-	(411)
Cleaning	(20,045)	(16,564)
Advertising	90	(1,169)
Legal and professional fees	(14,314)	(10,029)
Bank charges	(119)	(523)

This page does not form part of the statutory financial statements.

Sutton Coldfield Recreational Trust

Detailed Statement of Financial Activities for the Year Ended 30 June 2025 (continued)

	Total 2025 £	Total 2024 £
Depreciation of long leasehold property	(10,951)	(11,175)
Depreciation of short leasehold property	(2,858)	(2,916)
Depreciation of plant and machinery	(4,397)	(3,524)
Depreciation of fixtures and fittings	(5,071)	(4,807)
Wages and salaries	<u>(45,441)</u>	<u>(36,368)</u>
	<u><u>(305,854)</u></u>	<u><u>(273,658)</u></u>