

SASRA LIMITED

Registered Number
07144251
(England and Wales)

Unaudited Financial Statements for the Year ended
31 January 2025

SASRA LIMITED

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SASRA LIMITED

Company Information

for the year from 1 February 2024 to 31 January 2025

Directors	LEE, Andrew RICHARDSON, Ian ROBINSON, John Graham ROBINSON, Philip Andrew THOMPSON, Alice TURRELL, Geoffrey
Registered Address	Falcon Club Croadalla Ave Egremont CA22 2QN
Registered Number	07144251 (England and Wales)

SASRA LIMITED

Directors' Report

The directors present their report and the financial statements of the company for the year ended 31 January 2025.

The directors who served during the year were as follows:

LEE, Andrew

RICHARDSON, Ian

ROBINSON, John Graham

ROBINSON, Philip Andrew

THOMPSON, Alice

TURRELL, Geoffrey

GALLAGHER, Sharon

HETHERINGTON, David

LOWDEN, Philip (Resigned 19 September 2024)

Small companies regime

The report of the directors has been prepared taking advantage of the small companies exemptions of Section 415A of the Companies Act 2006.

By order of the board:

ROBINSON, John Graham
Director

TURRELL, Geoffrey
Director

21 October 2025

SASRA LIMITED

Accountants' Report

Chartered Accountants' report to the directors on the preparation of the unaudited statutory financial statements of SASRA LIMITED (the company) for the year ended 31 January 2025.

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the year ended 31 January 2025 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the directors of the company, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of the company and state those matters that we have agreed to state to the directors of the company, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its directors, as a body, for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of the company. You consider that the company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Armstrong Watson LLP
James Watson House
Montgomery Way
Rosehill
Carlisle
CA1 2UU

Date: 21 October 2025

SASRA LIMITED
Income Statement
for the year from 1 February 2024 to 31 January 2025

	Notes	2025	2024
		£	£
Turnover		885,238	826,141
Cost of sales		<u>(204,811)</u>	<u>(242,264)</u>
Gross profit		680,427	583,877
Administrative expenses		(657,160)	(668,711)
Other operating income		2,616	2,616
Other interest receivable and similar income		95	127
Interest payable and similar charges		<u>(3,361)</u>	<u>(3,484)</u>
Profit/(loss) before taxation		<u>22,617</u>	<u>(85,575)</u>
Profit/(loss) for the year		<u><u>22,617</u></u>	<u><u>(85,575)</u></u>

SASRA LIMITED
Statement of Financial Position
31 January 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		106,448		80,940
			106,448		80,940
Current assets					
Stocks	4	13,747		12,308	
Debtors	5	13,954		11,331	
Cash at bank and on hand		49,641		54,060	
		77,342		77,699	
Creditors amounts falling due within one year	6	(110,657)		(94,960)	
Net current assets (liabilities)			(33,315)		(17,261)
Total assets less current liabilities			73,133		63,679
Creditors amounts falling due after one year	7		(35,271)		(48,434)
Net assets			37,862		15,245
Capital and reserves					
Profit and loss account			37,862		15,245
Reserves			37,862		15,245

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

SASRA LIMITED
Statement of Financial Position (continued)
31 January 2025

The financial statements were approved and authorised for issue by the Board of Directors on 21 October 2025, and are signed on its behalf by:

ROBINSON, John Graham
Director

TURRELL, Geoffrey
Director

Registered Company No. 07144251

SASRA LIMITED
Statement of Changes in Equity

	Other reserves £	P&L account £	Total £
Balance At 1 February 2023	<u>63,707</u>	<u>37,113</u>	<u>100,820</u>
For the Period Ending 31 January 2024			
Profit and loss in the period	-	(85,575)	(85,575)
Transfers	<u>(63,707)</u>	<u>63,707</u>	<u>-</u>
Balance At 31 January 2024	<u>-</u>	<u>15,245</u>	<u>15,245</u>
For the Period Ending 31 January 2025			
Profit and loss in the period	<u>-</u>	<u>22,617</u>	<u>22,617</u>
Balance At 31 January 2025	<u>-</u>	<u>37,862</u>	<u>37,862</u>

SASRA LIMITED

Notes to the Financial Statements

for the year ended 31 January 2025

1. Accounting policies

Statutory information

The company is a private company limited by guarantee and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

Functional and presentation currency

The financial statements are presented in sterling and this is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Turnover policy

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

SASRA LIMITED

Notes to the Financial Statements (continued)

for the year ended 31 January 2025

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further obligation.

Contributions to defined contribution plans are expensed in the period to which they relate. Amounts not paid are shown in other creditors in the Statement of Financial Position. The assets of the plan are held separately from the company in independently administered funds.

Current taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation.

The assets residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the Income Statement

Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Land and buildings	-	22
Fixtures and fittings	20	-

Stocks and work in progress

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

At each date of Statement of Financial Position, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Income Statement.

Trade and other debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

SASRA LIMITED

Notes to the Financial Statements (continued)

for the year ended 31 January 2025

Trade and other creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Government grants or assistance

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Income Statement at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Income Statement in the same period as the related expenditure.

2. Average number of employees

	2025	2024
Average number of employees during the year	40	46

3. Tangible fixed assets

	Land & buildings £	Plant & machinery £	Total £
Cost or valuation			
At 01 February 24	114,243	367,823	482,066
Additions	33,500	6,826	40,326
At 31 January 25	147,743	374,649	522,392
Depreciation and impairment			
At 01 February 24	51,443	349,683	401,126
Charge for year	5,006	9,812	14,818
At 31 January 25	56,449	359,495	415,944
Net book value			
At 31 January 25	91,294	15,154	106,448
At 31 January 24	62,800	18,140	80,940

SASRA LIMITED
Notes to the Financial Statements (continued)
for the year ended 31 January 2025

4. Stocks

	2025	2024
	£	£
Raw materials and consumables	13,747	12,308
Total	<u>13,747</u>	<u>12,308</u>

5. Debtors: amounts due within one year

	2025	2024
	£	£
Trade debtors / trade receivables	9,057	6,389
Prepayments and accrued income	4,897	4,942
Total	<u>13,954</u>	<u>11,331</u>

6. Creditors: amounts due within one year

	2025	2024
	£	£
Trade creditors / trade payables	37,138	21,867
Bank borrowings and overdrafts	9,172	9,414
Taxation and social security	41,384	44,559
Other creditors	8,067	4,676
Accrued liabilities and deferred income	14,896	14,444
Total	<u>110,657</u>	<u>94,960</u>

7. Creditors: amounts due after one year

	2025	2024
	£	£
Bank borrowings and overdrafts	14,343	24,890
Other creditors	20,928	23,544
Total	<u>35,271</u>	<u>48,434</u>

SASRA LIMITED
Detailed Profit and Loss Account
for the year from 1 February 2024 to 31 January 2025

	2025	2024
	£	£
Turnover		
1000 club	110,508	119,600
Conference income	8,089	1,000
Falcon - bar sales	95,834	143,966
Falcon - Function room bar sales	84,495	70,217
Falcon other income	7,032	9,633
Function room rent	13,200	-
Gaming machine income	3,690	3,969
General income	67,427	70,770
Physo Room Rent	600	-
SCFC income	141,406	111,141
Shop sales	5,116	5,835
Windscale - Function room bar sales	22,101	19,417
Windscale bar sales	149,600	114,548
Windscale other income	6,044	6,156
WSRC income	170,096	149,889
	<u>885,238</u>	<u>826,141</u>
Cost of sales		
Opening stock	12,308	12,461
1000 club payouts	56,450	78,500
Conference cost of sales	3,671	-
Falcon bar purchases	68,141	92,319
SCFC cost of sales	515	3,467
Windscale bar purchases	69,135	58,773
WSRC - Trainers	7,500	8,277
WSRC cost of sales	838	775
Closing stock	(13,747)	(12,308)
	<u>204,811</u>	<u>242,264</u>
Gross Profit		
Gross Profit	<u>680,427</u>	<u>583,877</u>
	680,427	583,877
Administrative expenses		
Accountancy Fees	13,984	13,113
Cleaning	13,933	10,356
Computer software and maintenance costs	7,428	7,409
Credit card charges	9,486	7,479
Depreciation of fixtures and fittings (owned)	9,812	9,595

This page does not form part of the statutory financial statements

SASRA LIMITED

Detailed Profit and Loss Account (continued)
for the year from 1 February 2024 to 31 January 2025

	2025	2024
	£	£
Depreciation of freehold property	5,006	5,200
Function room rent cost	13,200	-
General expenses	28,843	16,950
Good order of field	6,477	7,334
Insurance	14,374	10,390
Legal and professional fees	4,747	9,537
Licences	2,022	1,243
Light, heat and power	71,529	102,622
Printing, postage and stationery	700	2,203
Rates	7,166	8,168
Rent	2,275	3,725
Repairs and renewals	35,011	62,285
Security	7,340	8,703
Security - ADT no invoice	271	207
Staff pensions (Defined contribution)	4,996	4,557
Staff training	59	-
Support to sections and activities	13,102	13,245
Telephone and fax	3,399	2,452
TV packages	29,323	26,187
Wages and salaries	346,127	323,237
Water rates	6,405	12,290
Windscale refurbishment costs	145	224
	<u>657,160</u>	<u>668,711</u>
Other Operating Income		
Grants and subsidies receivable	<u>2,616</u>	<u>2,616</u>
	2,616	2,616
Other interest receivable and similar income		
Bank interest receivable	<u>95</u>	<u>127</u>
	95	127
Interest payable and similar charges		
Bank charges	2,840	2,782
Bank loan interest	<u>521</u>	<u>702</u>
	3,361	3,484
Profit/(loss) for the year		
Net profit/(loss)	<u>22,617</u>	<u>(85,575)</u>
	<u>22,617</u>	<u>(85,575)</u>

SASRA Limited
For the year ended 31 January 2025

P&L by department

Account	2025	General	Squash	Falcon	Windscale	SCFC
Turnover						
General income	67,426.51	67,101.60	0.00	54.91	270.00	0.00
Falcon - bar sales	95,834.17	0.00	0.00	95,834.17	0.00	0.00
Falcon - Function room bar sales	84,495.36	0.00	0.00	84,495.36	0.00	0.00
Windscale bar sales	149,599.96	0.00	0.00	0.00	149,599.96	0.00
Windscale - Function room bar sales	22,101.09	0.00	0.00	0.00	22,101.09	0.00
Falcon other income	7,031.84	0.00	0.00	7,031.84	0.00	0.00
Windscale other income	6,043.85	0.00	0.00	0.00	6,043.85	0.00
WSRC income	170,096.86	0.00	170,096.86	0.00	0.00	0.00
SCFC income	141,405.75	0.00	0.00	0.00	0.00	141,405.75
1000 club	110,507.50	110,507.50	0.00	0.00	0.00	0.00
Conference income	8,089.02	0.00	0.00	7,939.02	150.00	0.00
Gaming machine income	3,690.37	0.00	0.00	602.80	3,087.57	0.00
Shop sales	5,115.69	0.00	1,453.47	0.00	0.00	3,662.22
Physio Room Rent	600.00	0.00	600.00	0.00	0.00	0.00
Function room rent	13,200.00	0.00	0.00	0.00	13,200.00	0.00
Total Turnover	885,237.97	177,609.10	172,150.33	195,958.10	194,452.47	145,067.97
Cost of Sales						
Opening stock	12,307.61	0.00	0.00	6,815.94	5,491.67	0.00
Falcon bar purchases	68,140.76	0.00	0.00	68,140.76	0.00	0.00
Windscale bar purchases	69,135.42	0.00	0.00	0.00	69,135.42	0.00
1000 club payouts	56,450.00	56,450.00	0.00	0.00	0.00	0.00
Conference cost of sales	3,670.80	1,789.80	0.00	1,881.00	0.00	0.00
WSRC cost of sales	838.17	0.00	838.17	0.00	0.00	0.00
WSRC - Trainers	7,500.00	0.00	7,500.00	0.00	0.00	0.00
SCFC cost of sales	515.48	0.00	0.00	0.00	0.00	515.48
Closing stock	(13,746.83)	0.00	0.00	(8,024.50)	(5,722.33)	0.00
Total Cost of Sales	204,811.41	58,239.80	8,338.17	68,813.20	68,904.76	515.48
Gross Profit	680,426.56	119,369.30	163,812.16	127,144.90	125,547.71	144,552.49
Administrative Costs						
Wages and salaries	346,126.63	32,233.73	84,853.46	88,539.82	64,878.56	75,621.06
Staff pensions (Defined contribution)	4,995.80	718.90	1,204.15	1,025.92	957.54	1,089.29
Staff training	58.80	0.00	0.00	0.00	58.80	0.00
Rates	7,165.72	(38.59)	2,370.25	2,370.25	1,231.91	1,231.90
Water rates	6,405.29	(6,227.07)	3,278.64	1,639.35	3,440.47	4,273.90
Security	7,340.27	0.00	2,359.42	2,298.58	1,221.12	1,461.15
Light, heat and power	71,528.93	5,542.24	29,717.28	19,022.59	8,123.10	9,123.72
Insurance	14,373.65	13,400.15	354.00	295.00	147.50	177.00
Windscale refurbishment costs	147.01	0.00	147.01	0.00	0.00	0.00
Repairs and renewals	35,010.98	7,960.41	10,394.26	5,986.66	3,973.66	6,695.99
Telephone and fax	3,398.97	0.00	857.72	867.32	779.51	894.42
Computer software and maintenance costs	7,427.78	965.78	1,152.00	2,400.00	2,610.00	300.00
Printing, postage and stationery	700.22	390.83	32.84	81.39	226.14	(30.98)
Licences	2,021.99	0.00	557.35	671.65	556.65	236.34
TV packages	29,323.26	4,042.10	0.00	12,745.71	5,904.23	6,631.22
Support to sections and activities	13,101.78	13,101.78	0.00	0.00	0.00	0.00
Good order of field	6,476.55	6,476.55	0.00	0.00	0.00	0.00
General expenses	28,842.74	789.13	7,669.92	11,151.79	8,346.28	885.62
Cleaning	13,933.32	90.00	5,845.80	2,243.44	2,728.20	3,025.88
Legal and professional fees	4,746.83	4,746.83	0.00	0.00	0.00	0.00
Accountancy Fees	13,983.50	12,454.50	417.00	347.50	347.50	417.00
Bank charges	2,840.40	2,840.40	0.00	0.00	0.00	0.00
Credit card charges	9,486.15	1,150.04	2,760.98	1,557.27	1,256.88	2,760.98
Depreciation of freehold property	5,006.30	36.36	84.35	1,041.29	1,361.86	2,482.44
Depreciation of fixtures and fittings (owned)	9,811.51	5,605.17	1,471.01	1,227.86	155.26	1,352.21
Bank loan interest	520.48	520.48	0.00	0.00	0.00	0.00
Rent	2,275.00	2,275.00	0.00	0.00	0.00	0.00
Security - ADT no invoice	270.84	574.11	0.00	(303.27)	0.00	0.00
Function room rent cost	13,200.00	0.00	0.00	0.00	0.00	13,200.00
Total Administrative Costs	660,520.70	109,648.83	155,527.44	155,210.12	108,305.17	131,829.14
Operating Profit	19,905.86	9,720.47	8,284.72	(28,065.22)	17,242.54	12,723.35
Other Income						
Bank interest receivable	95.43	95.43	0.00	0.00	0.00	0.00
Grants and subsidies receivable	2,616.00	2,616.00	0.00	0.00	0.00	0.00
Total Other Income	2,711.43	2,711.43	0.00	0.00	0.00	0.00
Profit on Ordinary Activities Before Taxation	22,617.29	12,431.90	8,284.72	(28,065.22)	17,242.54	12,723.35
Profit after Taxation	22,617.29	12,431.90	8,284.72	(28,065.22)	17,242.54	12,723.35