

# APPLEBY SPORTS CENTRE

England & Wales · Charity number 1125895

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">05813570</a>
Registered	2008-09-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Appleby Sports Centre Battlebarrow Appleby-In-Westmorland Cumbria CA16 6XU
Phone	01768353350
Email	<a href="mailto:info@applebysportscentre.co.uk">info@applebysportscentre.co.uk</a>
Website	<a href="http://www.applebysportscentre.co.uk">www.applebysportscentre.co.uk</a>

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES AND SERVICES FOR RECREATIONAL, SPORTING OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE, SUCH FACILITIES BEING PROVIDED TO THE PUBLIC AT LARGE SAVE THAT SPECIAL FACILITIES MAY BE PROVIDED FOR PERSONS WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES MAY HAVE BEEN OF SPECIAL FACILITIES AND SERVICES.S.

**Activities:** Manager a sports centre.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED, IN PRACTICE LOCAL
- Cumbria

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£37,283	£35,802	-	-
2024-07-31	£31,997	£45,497	-	-
2023-07-31	£36,006	£43,113	-	-
2022-07-31	£40,844	£34,073	-	-
2021-07-31	£22,976	£31,853	-	-

## Trustees

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Name	Role	Appointed
Daniel Howard		2025-03-29
Elizabeth Taylor		2019-03-12
Frederick Potts		2019-03-12
Joanne Burgess		2024-12-12

**APPLEBY SPORTS CENTRE**

England & Wales - Charity number 1125895

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# Accounts

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Company registration number 05813570 (England and Wales)

Charity registration number 1125895 (England and Wales)

**APPLEBY SPORTS CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# APPLEBY SPORTS CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr F J Potts Mrs E Taylor Mrs J Burgess Mr A Birtles Mr D Howard	(Appointed 27 October 2024) (Appointed 10 November 2024) (Appointed 27 March 2025)
<b>Secretary</b>	Ms K Chester	
<b>Charity number</b>	1125895	
<b>Company number</b>	05813570	
<b>Independent examiner</b>	David Andrew Liddle BA (Hons), FCA C/o Saint & Co 4 Mason Court Gillan Way Penrith 40 Business Park PENRITH Cumbria CA11 9GR	

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# APPLEBY SPORTS CENTRE LIMITED

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# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 JULY 2025*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

Summary of the objects set out in the governing document

The charity's purposes as set out in the objects contained in the company's memorandum of association are to: benefit the public by improving the health, general well-being and social circumstances of the people of the area by healthy recreation through sport.

The aims of the charity are to establish a Sports Centre offering sport, recreational and leisure facilities to the community in the Eden District Council area, and in particular the area in and around Appleby-in-Westmorland.

How our activities deliver public benefit

All our charitable activities focus on being able to offer affordable facilities to all age groups and individuals within the area, including primary and secondary school children, and the elderly and disabled. These are undertaken with a view to furthering our charitable purposes for the public benefit.

### *Public benefit*

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

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

Yet another year gone and it has been a difficult year. Financially much poorer due to the running costs for the Sports Centre Gas bills and Damage.

We have yet again had problems with the Heating and one boiler has now been disconnected. As in previous years the drains continue to block up probably because the design did not allow for the type of use expected of them. These drains are a particular cause for concern as it is becoming apparent that we will have to spend a considerable sum to permanently cure the problems. We have not yet decided to do this work and we will continue to buy in contractors to keep the sewage water flowing. I have written about this for the last five years, it is just as relevant now as then.

The management team are still working well and have continued to develop new courses and events. Karen and Jordan are a major strength especially when dealing with clients.

The reduction of use by Appleby Grammar School are still paying a reduced rate of £16,000.

With the new development plan for Appleby Grammar school we expect significant changes. The car park for Appleby Sports Centre will move to the side of the building.

Hopefully this will not affect the sports hall too much.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2025*

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### COMMUNITY USAGE

As in the previous year the numbers of local people attending sports and exercise sessions has just about plateaued out, so we are continuing to consider our offer and how we can develop other activities and market them to the local population. The plateauing out is caused by our lack of capacity in rooms etc. available for hire. We have shown that when we develop new activities people come to them. We have a continuing problem in finding suitably qualified people to run and supervise activities. The Sports Centre has continued to be used seven days a week. Once again this is due to the commitment shown by the Karen and Jordan.

We have had a significant response from Cricket in the Eden Valley on weekends and are now full.

We have developed a range of holiday sports sessions. These covered many sports activities and were aimed mostly at the younger ages. They took place in the school holidays and went on throughout the day for two to three days a week. During very little of this took place.

School use of the centre is still from 9 am until 4.30 pm in the term time. We are developing the weekends which have traditionally been slow. The Badminton Club have brought in county badminton and other competitions and Cricket is attending through the winter months.

Jordan has also been working with Bolton Primary School to help them with afterschool clubs and PE Sessions. These Sessions are paid with Funding from Westmorland and Furness.

The Sports Centre has continued to develop its links with the Appleby Tennis Club, Westmorland Wanderers (netball) and Appleby Football Club, Karate, Asha Heart Cricket, Appleby Cricket Club, and Stainton cricket club.

Our relationship with Appleby Grammar School is still good. Our engagement with the PE staff is much better.

ACTIVITIES RUN BY THE SPORTS CENTRE include:

Netball, Badminton, Football, Yoga, Spinning, Cricket nets, Karate, Tennis, Table Tennis, Cricket from Eden Valley.

### **Financial review**

Our bank balance sits at £23,664 (2024 - £41,497).

The decrease in bank balance is attributed to the reduction in trade creditors in the year.

The unrestricted reserves sit at £26,383 compared to £24,902 in the previous year.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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### *Reserves policy*

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.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity to enable them to guard against shortfall and to cover them for contingencies.

### *Major risks*

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

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

#### Legal Status

It is a company limited by guarantee and as such, does not have a share capital. Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up whilst he is a member, or within one year after he ceases to be a member, for payment of the company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### Governing document

Appleby Sports Centre Limited is an independent registered charity governed by its memorandum and articles of association dated 11 May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F J Potts	
Mr M Stephenson	(Resigned 10 November 2024)
Mrs E Taylor	
Mrs J Burgess	(Appointed 27 October 2024)
Mr A Birtles	(Appointed 10 November 2024)
Mr J S Weir	(Resigned 12 November 2024)
Mr D Howard	(Appointed 27 March 2025)

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2025*

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### *Recruitment and appointment of trustees*

Any member of the Company may nominate a member of the Management Committee.

The company may by ordinary resolution appoint a person who is willing to act to be a member of the Management committee either to fill a vacancy or as an additional member of the Management Committee.

The Management committee may appoint a person who is willing to act to be a member of the Management Committee, either to fill a vacancy or as an additional member of the Management Committee, provided that the appointment does not cause the number of members of the Management Committee to exceed the maximum number of the members of the Management Committee. A member of the Management Committee so appointed shall hold office only until the next following annual general meeting. S/he shall vacate office at the conclusion thereof.

Subject to the articles of the company, all members of the Management Committee will retire in rotation, 1/3 each year, over a 3 year period. Members newly appointed will retire at the point that the member they are replacing, would have retired. All retiring members may stand again for re-election. From time to time the Management Committee will review the retirement rotation and may adjust it.

### Trustee induction and training

New Trustees are shown a copy of the Charity's Articles of Association and advised on the policy, procedure and responsibilities of the Charity under the Charities Act.

### *Organisational structure*

The Trustee body, consisting of three trustees representing various community or user groups, is responsible for the running of the sports centre.

The management group, which consists of the trustees and some invited user group representatives, meets every other month to discuss all matters connected with the running of the sports centre.

An executive Finance & Planning group, consisting of at least three trustees (chairman, vice-chairman and treasurer) and the centre manager, also meet every other month alternate to the month of the meeting of the management group. Matters requiring further investigation or monitoring as a result of the management meeting are gone through. Details are fed back to the next management group meeting.

The sports centre manager reports regularly to both the management group and the executive group.

### *Remuneration policy*

The Trustees consider that the Board and the Senior Management Team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration or reimbursement of expenses during the year.

The pay of the senior staff is reviewed annually and are subject to affordability, job evaluation and necessary market adjustment.


**APPLEBY SPORTS CENTRE LIMITED**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

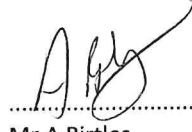
**FOR THE YEAR ENDED 31 JULY 2025**

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The Trustees' report was approved by the Board of Trustees.



.....  
Mr F J Potts



.....  
Mr A Birtles

Date: 12/02/26 .....

# APPLEBY SPORTS CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPLEBY SPORTS CENTRE LIMITED

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

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### David Andrew Liddle FCA

C/o Saint & Co  
4 Mason Court Gillan Way  
Penrith 40 Business Park  
PENRITH  
Cumbria  
CA11 9GR



Dated: 15.7.2026

# APPLEBY SPORTS CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	300	-
Charitable activities	4	36,758	31,620
Investments	5	225	377
<b>Total income</b>		<u>37,283</u>	<u>31,997</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>35,802</u>	<u>45,497</u>
<b>Total expenditure</b>		<u>35,802</u>	<u>45,497</u>
<b>Net income/(expenditure) and movement in funds</b>		1,481	(13,500)
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2024		<u>24,902</u>	<u>38,402</u>
<b>Fund balances at 31 July 2025</b>		<u>26,383</u>	<u>24,902</u>

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

# APPLEBY SPORTS CENTRE LIMITED

## BALANCE SHEET AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		273		438
<b>Current assets</b>					
Debtors	13	4,777		3,642	
Cash at bank and in hand		23,664		41,497	
		28,441		45,139	
<b>Creditors: amounts falling due within one year</b>	14	(2,331)		(20,675)	
<b>Net current assets</b>			26,110		24,464
<b>Total assets less current liabilities</b>			26,383		24,902
<b>The funds of the charity</b>					
Unrestricted funds	16		26,383		24,902
			26,383		24,902

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 12/02/26



Mr F J Potts



Mr A Birtles

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

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### 1 Accounting policies

#### Charity information

Appleby Sports Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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.

#### 1.4 Income

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.

#### 1.5 Expenditure

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.

#### 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.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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### 1 Accounting policies

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:

Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

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 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.

#### 1.9 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**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **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.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

### 1 Accounting policies

#### *Derecognition of financial liabilities*

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

### 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.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	300	-

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Charitable rental income	36,758	31,620

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	225	377

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

### 6 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
<b>Direct costs</b>		
Staff costs	20,546	22,668
Depreciation and impairment	165	165
Operation of a sports centre	15,091	21,494
	<u>35,802</u>	<u>44,327</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	-	1,170
	<u>35,802</u>	<u>45,497</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>35,802</u>	<u>45,497</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>960</u>	<u>1,170</u>
<b>Analysed between:</b>		
Charitable Activities	<u>960</u>	<u>1,170</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	960	1,170
Depreciation of owned tangible fixed assets	<u>165</u>	<u>165</u>

### 9 Trustees

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

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Sports Centre Staff	2	2
Administration Staff	1	1
	<u>3</u>	<u>3</u>
<b>Total</b>	<b><u>3</u></b>	<b><u>3</u></b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Employment costs</b>		
Wages and salaries	20,546	22,668
	<u>20,546</u>	<u>22,668</u>

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

#### Remuneration of key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £8,235 (2024 - £7,692).

### 11 Taxation

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

### 12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2024	4,151	78,765	82,916
	<u>4,151</u>	<u>78,765</u>	<u>82,916</u>
At 31 July 2025	4,151	78,765	82,916
	<u>4,151</u>	<u>78,765</u>	<u>82,916</u>
<b>Depreciation and impairment</b>			
At 1 August 2024	3,713	78,765	82,478
Depreciation charged in the year	165	-	165
	<u>3,878</u>	<u>78,765</u>	<u>82,643</u>
At 31 July 2025	3,878	78,765	82,643
	<u>3,878</u>	<u>78,765</u>	<u>82,643</u>
<b>Carrying amount</b>			
At 31 July 2025	273	-	273
	<u>273</u>	<u>-</u>	<u>273</u>
At 31 July 2024	438	-	438
	<u>438</u>	<u>-</u>	<u>438</u>

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

<b>13 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	4,777	3,642
	<u>          </u>	<u>          </u>
 <b>14 Creditors: amounts falling due within one year</b>	 <b>2025</b>	 <b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	26	1,178
Trade creditors	672	17,759
Other creditors	673	778
Accruals and deferred income	960	960
	<u>          </u>	<u>          </u>
	<u>2,331</u>	<u>20,675</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £181 (2024: £218).

### 16 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 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	24,902	37,283	(35,802)	26,383
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
 <b>Previous year:</b>	 <b>At 1 August 2023 £</b>	 <b>Incoming resources £</b>	 <b>Resources expended £</b>	 <b>At 31 July 2024 £</b>
General funds	38,402	31,997	(45,497)	24,902
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**APPLEBY SPORTS CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2025***

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**17 Related party transactions**

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

**APPLEBY SPORTS CENTRE**

England & Wales - Charity number 1125895

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# Accounts

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Charity registration number 1125895 (England and Wales)

Company registration number 05813570

**APPLEBY SPORTS CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

# APPLEBY SPORTS CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr F J Potts Mrs E Taylor Mrs J Burgess Mr A Birtles	(Appointed 27 October 2024) (Appointed 10 November 2024)
<b>Secretary</b>	Ms K Chester	
<b>Charity number</b>	1125895	
<b>Company number</b>	05813570	
<b>Independent examiner</b>	David Andrew Liddle BA (Hons), FCA C/o Saint & Co 4 Mason Court Gillan Way Penrith 40 Business Park PENRITH Cumbria CA11 9GR	

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# APPLEBY SPORTS CENTRE LIMITED

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Balance sheet	8
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# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 JULY 2024**

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The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

#### ***Summary of the objects set out in the governing document***

The charity's purposes as set out in the objects contained in the company's memorandum of association are to: benefit the public by improving the health, general well-being and social circumstances of the people of the area by healthy recreation through sport.

The aims of the charity are to establish a Sports Centre offering sport, recreational and leisure facilities to the community in the Eden District Council area, and in particular the area in and around Appleby-in-Westmorland.

#### ***How our activities deliver public benefit***

All our charitable activities focus on being able to offer affordable facilities to all age groups and individuals within the area, including primary and secondary school children, and the elderly and disabled. These are undertaken with a view to furthering our charitable purposes for the public benefit.

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

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

### **Achievements and performance**

#### ***Significant activities and achievements against objectives***

Yet another year gone and it has been a difficult year. Financially much poorer due to the running costs for the Sports Centre Gas bills and Damage.

We have yet again had problems with the Heating and one boiler has now been disconnected. As in previous years the drains continue to block up probably because the design did not allow for the type of use expected of them. These drains are a particular cause for concern as it is becoming apparent that we will have to spend a considerable sum to permanently cure the problems. We have not yet decided to do this work and we will continue to buy in contractors to keep the sewage water flowing. I have written about this for the last five years, it is just as relevant now as then.

The management team are still working well and have continued to develop new courses and events. Karen and Jordan are a major strength especially when dealing with clients.

The reduction of use by Appleby Grammar School are still paying a reduced rate of £16,000.

With the new development plan for Appleby Grammar school we expect significant changes. The car park for Appleby Sports Centre will move to the side of the building.

Hopefully this will not affect the sports hall too much.

Unfortunately, after a period of ill health John Weir sadly passed away in November 2024. His input and expertise will be greatly missed. We have appointed two new trustees, Alastair Birtles and Joanne Burgess.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### COMMUNITY USAGE

As in the previous year the numbers of local people attending sports and exercise sessions has just about plateaued out, so we are continuing to consider our offer and how we can develop other activities and market them to the local population. The plateauing out is caused by our lack of capacity in rooms etc. available for hire. We have shown that when we develop new activities people come to them. We have a continuing problem in finding suitably qualified people to run and supervise activities. The Sports Centre has continued to be used seven days a week. Once again this is due to the commitment shown by the Karen and Jordan.

We have had a significant response from Cricket in the Eden Valley on weekends and are now full.

We have developed a range of holiday sports sessions. These covered many sports activities and were aimed mostly at the younger ages. They took place in the school holidays and went on throughout the day for two to three days a week. During very little of this took place.

School use of the centre is still from nine am until five pm in the term time. We are developing the weekends which have traditionally been slow. The Badminton Club have brought in county badminton and other competitions and Cricket is attending through the winter months.

Jordan has also been working with Bolton Primary School to help them with afterschool clubs and PE Sessions. These Sessions are paid with Funding from Westmorland and Furness.

The Sports Centre has continued to develop its links with the Appleby Tennis Club, Westmorland Wanderers (netball) and Appleby Football Club, Karate, Asha Heart Cricket, Appleby Cricket Club, and Stainton cricket club.

Our relationship with Appleby Grammar School is still good. Our engagement with the PE staff is much better.

ACTIVITIES RUN BY THE SPORTS CENTRE include:

Netball, Badminton, Football, Yoga, Spinning, Cricket nets, Karate, Tennis, Table Tennis, Cricket from Eden Valley.

### Financial review

Our bank balance sits at a healthy £41,497 (2023 - £36,913).

The increase in bank balance is attributed to the balance of creditors owing at the year end.

The unrestricted reserves sit at £24,902 compared to £38,402 in the previous year.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

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### *Reserves policy*

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.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity to enable them to guard against shortfall and to cover them for contingencies.

### *Major risks*

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

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

#### ***Legal Status***

It is a company limited by guarantee and as such, does not have a share capital. Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up whilst he is a member, or within one year after he ceases to be a member, for payment of the company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### ***Governing document***

Appleby Sports Centre Limited is an independent registered charity governed by its memorandum and articles of association dated 11 May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F J Potts	
Mr M Stephenson	(Resigned 10 November 2024)
Mrs E Taylor	
Mr J S Weir	(Deceased 12 November 2024)
Mrs J Burgess	(Appointed 27 October 2024)
Mr A Birtles	(Appointed 10 November 2024)

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2024

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#### *Recruitment and appointment of trustees*

Any member of the Company may nominate a member of the Management Committee.

The company may by ordinary resolution appoint a person who is willing to act to be a member of the Management committee either to fill a vacancy or as an additional member of the Management Committee.

The Management committee may appoint a person who is willing to act to be a member of the Management Committee, either to fill a vacancy or as an additional member of the Management Committee, provided that the appointment does not cause the number of members of the Management Committee to exceed the maximum number of the members of the Management Committee. A member of the Management Committee so appointed shall hold office only until the next following annual general meeting. S/he shall vacate office at the conclusion thereof.

Subject to the articles of the company, all members of the Management Committee will retire in rotation, 1/3 each year, over a 3 year period. Members newly appointed will retire at the point that the member they are replacing, would have retired. All retiring members may stand again for re-election. From time to time the Management Committee will review the retirement rotation and may adjust it.

#### ***Trustee induction and training***

New Trustees are shown a copy of the Charity's Articles of Association and advised on the policy, procedure and responsibilities of the Charity under the Charities Act.

#### *Organisational structure*

The Trustee body, consisting of three trustees representing various community or user groups, is responsible for the running of the sports centre.

The management group, which consists of the trustees and some invited user group representatives, meets every other month to discuss all matters connected with the running of the sports centre.

An executive Finance & Planning group, consisting of at least three trustees (chairman, vice-chairman and treasurer) and the centre manager, also meet every other month alternate to the month of the meeting of the management group. Matters requiring further investigation or monitoring as a result of the management meeting are gone through. Details are fed back to the next management group meeting.

The sports centre manager reports regularly to both the management group and the executive group.

#### *Remuneration policy*

The Trustees consider that the Board and the Senior Management Team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration or reimbursement of expenses during the year.

The pay of the senior staff is reviewed annually and are subject to affordability, job evaluation and necessary market adjustment.

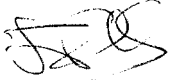
**APPLEBY SPORTS CENTRE LIMITED**

**TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

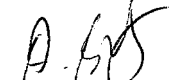
**FOR THE YEAR ENDED 31 JULY 2024**

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The Trustees' report report was approved by the Board of Trustees.



.....  
Mr F J Potts



.....  
Mr A Birtles

Date: 11/3/25 .....



# APPLEBY SPORTS CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPLEBY SPORTS CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Appleby Sports Centre Limited (the charity) for the year ended 31 July 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

**David Andrew Liddle FCA**

C/o Saint & Co  
4 Mason Court Gillan Way  
Penrith 40 Business Park  
PENRITH  
Cumbria  
CA11 9GR

*D.A. Liddle*

Dated: *11/3/2025*

# APPLEBY SPORTS CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	-	200
Charitable activities	4	31,620	35,806
Investments	5	377	-
<b>Total income</b>		<u>31,997</u>	<u>36,006</u>
<b>Expenditure on:</b>			
Charitable activities	6	45,497	43,113
<b>Total expenditure</b>		<u>45,497</u>	<u>43,113</u>
<b>Net expenditure and movement in funds</b>		<u>(13,500)</u>	<u>(7,107)</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2023		38,402	45,509
Fund balances at 31 July 2024		<u>24,902</u>	<u>38,402</u>

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

# APPLEBY SPORTS CENTRE LIMITED

## BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		438		603
<b>Current assets</b>					
Debtors	13	3,642		6,629	
Cash at bank and in hand		41,497		36,913	
		45,139		43,542	
<b>Creditors: amounts falling due within one year</b>	14	(20,675)		(5,743)	
<b>Net current assets</b>			24,464		37,799
<b>Total assets less current liabilities</b>			24,902		38,402
<b>The funds of the charity</b>					
Unrestricted funds	16		24,902		38,402
			24,902		38,402

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

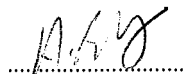
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 11/3/2025



Mr F J Potts



Mr A Birtles

Company registration number 05813570 (England and Wales)

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

### 1 Accounting policies

#### Charity information

Appleby Sports Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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.

#### 1.4 Income

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.

#### 1.5 Expenditure

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.

#### 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.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 1 Accounting policies

(Continued)

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:

Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

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 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.

#### 1.9 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**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **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.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

**1 Accounting policies** **(Continued)**

***Derecognition of financial liabilities***

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

**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.

**3 Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	-	200
	<u>          </u>	<u>          </u>

**4 Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Charitable activities</b>		
Charitable rental income	31,620	35,806
	<u>          </u>	<u>          </u>

**5 Income from investments**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	377	-
	<u>          </u>	<u>          </u>

**APPLEBY SPORTS CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2024**

**6 Expenditure on charitable activities**

	<b>Charitable Activities 2024</b>	<b>Charitable Activities 2023</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	22,668	19,714
Depreciation and impairment	165	425
Operation of a sports centre	21,494	21,732
	<u>44,327</u>	<u>41,871</u>
 <b>Share of support and governance costs (see note 7)</b>		
Governance	1,170	1,242
	<u>45,497</u>	<u>43,113</u>
 <b>Analysis by fund</b>		
Unrestricted funds	<u>45,497</u>	<u>43,113</u>

**7 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Governance costs	1,170	1,242
	<u>1,170</u>	<u>1,242</u>
<b>Analysed between:</b>		
Charitable Activities	<u>1,170</u>	<u>1,242</u>

**8 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,170	920
Depreciation of owned tangible fixed assets	165	425
	<u>1,335</u>	<u>1,345</u>

**9 Trustees**

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

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Sports Centre Staff	2	2
Administration Staff	1	1
	<u>          </u>	<u>          </u>
Total	3	3
	<u>          </u>	<u>          </u>

	2024 £	2023 £
Employment costs		
Wages and salaries	22,668	19,714
	<u>          </u>	<u>          </u>

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

#### Remuneration of key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £7,692 (2023 - £7,824).

### 11 Taxation

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

### 12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2023	4,151	78,765	82,916
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2024	4,151	78,765	82,916
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 August 2023	3,548	78,765	82,313
Depreciation charged in the year	165	-	165
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2024	3,713	78,765	82,478
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 July 2024	438	-	438
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2023	603	-	603
	<u>          </u>	<u>          </u>	<u>          </u>

**APPLEBY SPORTS CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2024**

**12 Tangible fixed assets** **(Continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>13 Debtors</b>		
<b>Amounts falling due within one year:</b>		
Trade debtors	3,642	6,629
	<u>          </u>	<u>          </u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>14 Creditors: amounts falling due within one year</b>		
Other taxation and social security	1,178	927
Trade creditors	17,759	3,074
Other creditors	778	782
Accruals and deferred income	960	960
	<u>          </u>	<u>          </u>
	<u>20,675</u>	<u>5,743</u>

**15 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £218 (2023: £167).

**16 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.

	<b>At 1 August 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 July 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	38,402	31,997	(45,497)	24,902
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>				
	<b>At 1 August 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 July 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	45,509	36,006	(43,113)	38,402
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**APPLEBY SPORTS CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2024***

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**17 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**APPLEBY SPORTS CENTRE**

England & Wales - Charity number 1125895

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# Accounts

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Charity registration number 1125895

Company registration number 05813570 (England and Wales)

**APPLEBY SPORTS CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

# APPLEBY SPORTS CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr F J Potts Mr M Stephenson Mrs E Taylor Mr J S Weir
<b>Secretary</b>	Ms K Chester
<b>Charity number</b>	1125895
<b>Company number</b>	05813570
<b>Independent examiner</b>	David Andrew Liddle BA (Hons), FCA C/o Saint & Co 4 Mason Court Gillan Way Penrith 40 Business Park PENRITH Cumbria CA11 9GR

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# APPLEBY SPORTS CENTRE LIMITED

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 JULY 2023*

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The trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

#### ***Summary of the objects set out in the governing document***

The charity's purposes as set out in the objects contained in the company's memorandum of association are to: benefit the public by improving the health, general well-being and social circumstances of the people of the area by healthy recreation through sport.

The aims of the charity are to establish a Sports Centre offering sport, recreational and leisure facilities to the community in the Eden District Council area, and in particular the area in and around Appleby-in-Westmorland.

#### ***How our activities deliver public benefit***

All our charitable activities focus on being able to offer affordable facilities to all age groups and individuals within the area, including primary and secondary school children, and the elderly and disabled. These are undertaken with a view to furthering our charitable purposes for the public benefit.

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

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

### **Achievements and performance**

#### ***Significant activities and achievements against objectives***

Yet another year gone and it has been a difficult year. Financially much poorer than previous years. We have put off having to spend money on the building but soon we will have to make decisions concerning the water and space heating. As in the previous year this shows that despite spending more than double the new building costs of a similar building, the poor quality of the sub- contractor work still causes us problems.

As in previous years the drains continue to block up probably because the design did not allow for the type of use expected of them. These drains are a particular cause for concern as it is becoming apparent that we will have to spend a considerable sum to permanently cure the problems. We have not yet decided to do this work and we will continue to buy in contractors to keep the sewage water flowing. I have written about for the last five years, it is just as relevant now as then.

The management team are still working well and have continued to develop new courses and events. Karen and Jordan are a major strength especially when dealing with clients.

The reduction of use by Appleby Grammar School is due to the size of the student cohort. For the first years of the sports centre, AGS had a student group well in excess of 600. It is now less so we expect continuing pressure from that quarter. The school has had a good Ofsted report and we expect it to grow in student numbers. We expect the school numbers to grow especially after the schools rebuild.

#### **COVID-19**

Lockdown has obviously had a huge effect on the income of the Sports Centre. This has continued to decline despite the work that Karen and Jordan have put into it.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

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### COMMUNITY USAGE

Since lockdown the local community continued to support the Sports Centre. As in the previous year the numbers of local people attending sports and exercise sessions has just about plateaued out, so we are continuing to consider our offer and how we can develop other activities and market them to the local population. The plateauing out is caused by our lack of capacity in rooms etc. available for hire. We have shown that when we develop new activities people come to them. We have a continuing problem in finding suitably qualified people to run and supervise activities. We have a policy of paying for qualifications for the right people who would like to qualify as coaches but finding these people often proves a difficulty. The Sports Centre has continued to be used seven days a week. Once again this is due to the commitment shown by the staff and Trustees who will open and close the Sports Centre on a voluntary basis when necessary. Tennis on Sunday has been very popular. This is gratifying as the hall was always empty during this time.

Up to lockdown bookings shown a steady volume in the weekday sessions so that we had little or no capacity most evenings from September to the end of February. We had been working hard to fill Mondays during the day as this is the day the school do not use the centre.

We have developed a range of holiday sports sessions. These covered many sports activities and were aimed mostly at the younger ages. They took place in the school holidays and went on throughout the day for two to three days a week. During very little of this took place.

School use of the centre is still from nine am until five pm in the term time. We are developing the weekends which have traditionally been slow. We now run gymnastics. The Badminton Club have brought in county badminton and other competitions and we continue to allow Appleby Tennis Club to use the hall on Saturdays or Sundays, when it is empty, we allow tennis at an very low rate on the condition that we have no other users during this time. This is quite successful and has provide some income at a time when we would have none. We do need to slowly increase the charge to them.

The range of sports and health related courses increased including sessions run by Jorden as a personal trainer. Jorden has also been working with local primary schools to help them with capacity. In order to help with our own capacity problems our agreement with the School over the use of the gymnasium is working well, though this will cease as they redevelop the gym. On Sunday afternoons through the winter we worked with local cricket clubs to allow practice sessions to get them in shape for the coming season.

The Sports Centre has continued to develop its links with the Badminton Club, Appleby Tennis Club, Appleby Cricket Club, Westmorland Wanderers (netball) and Appleby Football Club, Karate and other sports organisations including Eden District Council Greenwich Leisure (EDC leisure and sports contractor) with members from some of those organisations attending management meetings. From 1st. April 2023 Eden District Council will cease to exist. Their role and function will be merged in to the new Westmorland and Furness Council.

Our relationship with Appleby Grammar School is still good. Our engagement with the PE staff is much better. We are still trying to encourage them to attend trustee meetings. Low level damage caused by pupils continues to be an issue. There is still the problem of low level damage caused by the school students. We continue to monitor this and bill the school where appropriate.

### ACTIVITIES RUN BY THE SPORTS CENTRE include:

Netball, Badminton, Football, Quick Cricket, Cricket nets, Gymnastics, Athletics (inc. Jumping, Running, techniques, circuits), Pilates, Body Blitz, Exercise for Health, Karate, Tennis, Table Tennis, Spinning, Biking, Zumba, Relay for life, Wheelchair basketball, Bubble football. All the above are for a wide variety of ages and fitness levels.

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

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### **Financial review**

Our bank balance sits at a healthy £36,913 (2022 - £45,892).

This decrease is mainly due to the massive increase in the price of gas.

We bought equipment to run more interesting parties for children and young people. We still suffer from poor quality of workmanship from when the building was built. The result for the year included top-up salary to our staff who were on furlough.

### *Reserves policy*

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.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity to enable them to guard against shortfall and to cover them for contingencies.

### *Major risks*

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

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

#### ***Legal Status***

It is a company limited by guarantee and as such, does not have a share capital. Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up whilst he is a member, or within one year after he ceases to be a member, for payment of the company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### ***Governing document***

Appleby Sports Centre Limited is an independent registered charity governed by its memorandum and articles of association dated 11 May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F J Potts

Mr M Stephenson

Mrs E Taylor

Mr J S Weir

# APPLEBY SPORTS CENTRE LIMITED

## TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2023**

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### *Recruitment and appointment of trustees*

Any member of the Company may nominate a member of the Management Committee.

The company may by ordinary resolution appoint a person who is willing to act to be a member of the Management committee either to fill a vacancy or as an additional member of the Management Committee.

The Management committee may appoint a person who is willing to act to be a member of the Management Committee, either to fill a vacancy or as an additional member of the Management Committee, provided that the appointment does not cause the number of members of the Management Committee to exceed the maximum number of the members of the Management Committee. A member of the Management Committee so appointed shall hold office only until the next following annual general meeting. S/he shall vacate office at the conclusion thereof.

Subject to the articles of the company, all members of the Management Committee will retire in rotation, 1/3 each year, over a 3 year period. Members newly appointed will retire at the point that the member they are replacing, would have retired. All retiring members may stand again for re-election. From time to time the Management Committee will review the retirement rotation and may adjust it.

### ***Trustee induction and training***

New Trustees are shown a copy of the Charity's Articles of Association and advised on the policy, procedure and responsibilities of the Charity under the Charities Act.

### *Organisational structure*

The Trustee body, consisting of three trustees representing various community or user groups, is responsible for the running of the sports centre.

The management group, which consists of the trustees and some invited user group representatives, meets every other month to discuss all matters connected with the running of the sports centre.

An executive Finance & Planning group, consisting of at least three trustees (chairman, vice-chairman and treasurer) and the centre manager, also meet every other month alternate to the month of the meeting of the management group. Matters requiring further investigation or monitoring as a result of the management meeting are gone through. Details are fed back to the next management group meeting.

The sports centre manager reports regularly to both the management group and the executive group.

### *Remuneration policy*

The Trustees consider that the Board and the Senior Management Team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration or reimbursement of expenses during the year.

The pay of the senior staff is reviewed annually and are subject to affordability, job evaluation and necessary market adjustment.

**APPLEBY SPORTS CENTRE LIMITED**

**TRUSTEES' REPORT REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2023***

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The Trustees' report report was approved by the Board of Trustees.

.....

**Mr J S Weir**

Date: .....

# APPLEBY SPORTS CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPLEBY SPORTS CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Appleby Sports Centre Limited (the charity) for the year ended 31 July 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### David Andrew Liddle FCA

C/o Saint & Co  
4 Mason Court Gillan Way  
Penrith 40 Business Park  
PENRITH  
Cumbria  
CA11 9GR

Dated: .....

# APPLEBY SPORTS CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

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		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	200	3,316
Charitable activities	4	35,806	37,348
Investments	5	-	180
		<u>          </u>	<u>          </u>
<b>Total income</b>		36,006	40,844
<b>Expenditure on:</b>			
Charitable activities	6	43,113	34,073
		<u>          </u>	<u>          </u>
<b>Total expenditure</b>		43,113	34,073
		<u>          </u>	<u>          </u>
<b>Net income/(expenditure) and movement in funds</b>		(7,107)	6,771
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2022		45,509	38,738
		<u>          </u>	<u>          </u>
<b>Fund balances at 31 July 2023</b>		38,402	45,509
		<u>          </u>	<u>          </u>

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

# APPLEBY SPORTS CENTRE LIMITED

## BALANCE SHEET

AS AT 31 JULY 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		603		1,028
<b>Current assets</b>					
Debtors	13	6,629		2,871	
Cash at bank and in hand		36,913		45,892	
		43,542		48,763	
<b>Creditors: amounts falling due within one year</b>	14	(5,743)		(4,282)	
<b>Net current assets</b>			37,799		44,481
<b>Total assets less current liabilities</b>			38,402		45,509
<b>Net assets excluding pension liability</b>			38,402		45,509
			=====		=====
<b>The funds of the charity</b>					
Unrestricted funds			38,402		45,509
			38,402		45,509
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....

.....

**Mr J S Weir**

Company registration number 05813570 (England and Wales)

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JULY 2023*

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### 1 Accounting policies

#### Charity information

Appleby Sports Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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.

#### 1.4 Income

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.

#### 1.5 Expenditure

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.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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### 1 Accounting policies

(Continued)

#### 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:

Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

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 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.

#### 1.9 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**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 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.

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

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

### 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.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	200	-
Furlough money received	-	3,316
	200	3,316

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Charitable activities</b>		
Charitable rental income	35,806	37,348
	<u>          </u>	<u>          </u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	-	180
	<u>          </u>	<u>          </u>

### 6 Expenditure on charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
<b>Direct costs</b>		
Staff costs	19,714	20,607
Depreciation and impairment	425	315
Operation of a sports centre	21,732	10,745
	<u>          </u>	<u>          </u>
	41,871	31,667
<b>Share of support and governance costs (see note 7)</b>		
Governance	1,242	2,406
	<u>          </u>	<u>          </u>
	43,113	34,073
	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>		
Unrestricted funds	43,113	34,073
	<u>          </u>	<u>          </u>

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

<b>7</b>	<b>Support costs allocated to activities</b>	<b>2023</b>	<b>2022</b>
		£	£
	Governance costs	1,242	2,406
		<u>          </u>	<u>          </u>
	<b>Analysed between:</b>		
	Charitable Activities	1,242	2,406
		<u>          </u>	<u>          </u>
<b>8</b>	<b>Net movement in funds</b>	<b>2023</b>	<b>2022</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	920	870
	Depreciation of owned tangible fixed assets	425	315
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>10</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2023</b>	<b>2022</b>
		Number	Number
	Sports Centre Staff	2	2
	Administration Staff	1	1
		<u>          </u>	<u>          </u>
	Total	3	3
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
		£	£
	Wages and salaries	19,714	20,607
		<u>          </u>	<u>          </u>

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

### Remuneration of key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £7,824 (2022 - £8,802).

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 11 Taxation

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

### 12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2022	4,151	78,765	82,916
	<u>4,151</u>	<u>78,765</u>	<u>82,916</u>
At 31 July 2023	4,151	78,765	82,916
	<u>4,151</u>	<u>78,765</u>	<u>82,916</u>
<b>Depreciation and impairment</b>			
At 1 August 2022	3,123	78,765	81,888
Depreciation charged in the year	425	-	425
	<u>3,548</u>	<u>78,765</u>	<u>82,313</u>
At 31 July 2023	3,548	78,765	82,313
	<u>3,548</u>	<u>78,765</u>	<u>82,313</u>
<b>Carrying amount</b>			
At 31 July 2023	603	-	603
	<u>603</u>	<u>-</u>	<u>603</u>
At 31 July 2022	1,028	-	1,028
	<u>1,028</u>	<u>-</u>	<u>1,028</u>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	6,629	2,871
	<u>6,629</u>	<u>2,871</u>

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

	2023 £	2022 £
Other taxation and social security	927	901
Trade creditors	3,074	1,743
Other creditors	782	678
Accruals and deferred income	960	960
	<u>5,743</u>	<u>4,282</u>
	<u>5,743</u>	<u>4,282</u>

# APPLEBY SPORTS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £167 (2022: £161).

### 16 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 August 2022	Incoming resources	Resources expended	At 31 July 2023
	£	£	£	£
General funds	45,509	36,006	(43,113)	38,402
	=====	=====	=====	=====
<b>Previous year:</b>	<b>At 1 August 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 July 2022</b>
	£	£	£	£
General funds	38,738	40,844	(34,073)	45,509
	=====	=====	=====	=====

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**APPLEBY SPORTS CENTRE**

England & Wales - Charity number 1125895

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# Accounts

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COMPANY REGISTRATION NUMBER: 05813570  
CHARITY REGISTRATION NUMBER: 1125895

**Appleby Sports Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2022**

**SAINT AND CO**  
Chartered accountants  
4 Mason Court  
Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

# **Appleby Sports Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 July 2022**

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Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9</b>

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# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

#### ACHIEVEMENTS AND PERFORMANCE

Another year gone and it has been a difficult year. Financially much poorer than previous years. We have not had to spend money on the building but soon we will have make decisions concerning the water and space heating. As in the previous the year this shows that despite spending more than double the new building costs of similar building, the poor quality of the sub-contractor work still causes us problems. As in previous years the drains continue to block up probably because the design did not allow for the type of use expected of them. These drains are a particular cause for concern as it is becoming apparent that we will have to spend a considerable sum to cure the problems. We have not yet decided to do this work and we will continue to buy in contractors to keep the sewage water flowing. I have written about for the last four years, it is just as relevant now as then.

The management team are still working well and have continued to develop new courses and events. Karen and Jordan are a major strength especially when dealing with clients.

The reduction of use by Appleby Grammar School is due to the size of the student cohort. For the first years of the sports centre, AGS had a student group well in excess of 600. It is now below 400 so we expect continuing pressure from that quarter. The has had a good ofsted report and we expect it to grow in student numbers.

#### COVID-19

Lockdown has obviously had a huge effect on the income of the Sports Centre. This has continues to decline despite the work that Karen and Jorden have put into it.

#### COMMUNITY USAGE

Up to lockdown the local community continued to support the Sports Centre. As in the previous year the numbers of local people attending sports and exercise sessions has just about plateaued out, so we are continuing to consider our offer and how we can develop other activities and market them to the local population. The plateauing out is caused by our lack of capacity in rooms etc. available for hire. We have shown that when we develop new activities people come to them. We have a continuing problem in finding suitably qualified people to run and supervise activities. We have a policy of paying for qualifications for coaches but finding the right people often proves a difficulty. The Sports Centre has continued to be used seven days a week. Once again this is due to the commitment shown by the staff and Trustees who will open and close the Sports Centre on a voluntary basis when necessary. Great British Tennis Weekend After lockdown we obviously had no customers. The Appleby Fun Run was restarted tis and was very popular.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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#### ACHIEVEMENTS AND PERFORMANCE

Up to lockdown bookings shown a steady volume in the weekday sessions so that we had little or no capacity most evenings from September to the end of February. We had been working hard to fill Mondays as this is the day the school do not use the centre. We had developed a range of holiday sports sessions. These covered many sports activities and were aimed mostly at the younger ages. They took place in the school holidays and went on throughout the day for two to three days a week. Due to lockdown very little of this took place. School use of the centre is still from nine am until five pm in the term time. We are developing the weekends which have traditionally been slow. We now run gymnastics. The Badminton Club have brought in county badminton and other competitions and we continue to allow Appleby Tennis Club to use the hall on Saturdays or Sundays, when it is empty, to play tennis at an extremely low rate on the condition that we have no other users this is quite successful and has provide some income at a time when we would have none. We do need to slowly increase the charge to them. The range of sports and health related courses increased including sessions run by Jorden as a person trainer. In order to help with capacity problems our agreement with the School over the use of the gymnasium is working well. On Sunday afternoons through the winter we worked with local cricket clubs to allow practice sessions to get them in shape for the coming season.

The Sports Centre has continued to develop its links with the Badminton Club, Appleby Tennis Club, Appleby Cricket Club, Westmorland Wanderers (netball) and Appleby Football Club, and other sports organisations including Eden District Council Greenwich Leisure (EDC leisure and sports contractor) with members from some of those organisations attending management meetings. From 1<sup>st</sup>. April 2023 Eden District Council will cease to exist. Their role and function will be merged in to the new Westmorland and Furness Council. Our relationship with Appleby Grammar School is still good. Our engagement with the PE staff is much better. We are still trying to encourage them to attend trustee meetings. Low level damage caused by pupils continues to be an issue. There is still the problem of low level damage caused by the school students. We continue to monitor this and bill the school where appropriate.

ACTIVITIES RUN BY THE SPORTS CENTRE include:

Netball, Badminton, Football, Quick Cricket, Cricket nets, Gymnastics, Athletics (inc. Jumping, Running, techniques, circuits), Pilates, Body Blitz, Exercise for Health, Karate, Tennis, Table Tennis, Spinning, Biking, Zumba, Relay for life, Wheelchair basketball, Bubble football. All the above are for a wide variety of ages and fitness levels.

#### FINANCIAL REVIEW

Our bank balance sits at a healthy £45,892 (2021 - £40,921). This enables us to be able to cover the cost of replacing major items covering building costs. This includes continuous maintenance of the drains. We bought equipment to run more interesting parties for children and young people. We still suffer from poor quality of workmanship from when the building was built. The result for the year included top-up salary to our staff who were on furlough.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity to enable them to guard against shortfall and to cover them for contingencies.

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# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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#### OBJECTIVES AND ACTIVITIES

##### *Summary of the objects set out in the governing document*

The charity's purposes as set out in the objects contained in the company's memorandum of association are to: benefit the public by improving the health, general well-being and social circumstances of the people of the area by healthy recreation through sport.

The aims of the charity are to establish a Sports Centre offering sport, recreational and leisure facilities to the community in the Eden District Council area, and in particular the area in and around Appleby-in-Westmorland.

##### *How our activities deliver public benefit*

All our charitable activities focus on being able to offer affordable facilities to all age groups and individuals within the area, including primary and secondary school children, and the elderly and disabled. These are undertaken with a view to furthering our charitable purposes for the public benefit.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### *Legal Status*

It is a company limited by guarantee and as such, does not have a share capital. Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up whilst he is a member, or within one year after he ceases to be a member, for payment of the company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

##### *Governing document*

Appleby Sports Centre Limited is an independent registered charity governed by its memorandum and articles of association dated 11 May 2006.

##### *Organisational structure*

The Trustee body, consisting of three trustees representing various community or user groups, is responsible for the running of the sports centre.

The management group, which consists of the trustees and some invited user group representatives, meets every other month to discuss all matters connected with the running of the sports centre.

An executive Finance & Planning group, consisting of at least three trustees (chairman, vice-chairman and treasurer) and the centre manager, also meet every other month alternate to the month of the meeting of the management group. Matters requiring further investigation or monitoring as a result of the management meeting are gone through. Details are fed back to the next management group meeting.

The sports centre manager reports regularly to both the management group and the executive group.

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# **Appleby Sports Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2022**

---

#### ***Method adopted for the recruitment and appointment of new trustees***

Any member of the Company may nominate a member of the Management Committee.

The company may by ordinary resolution appoint a person who is willing to act to be a member of the Management committee either to fill a vacancy or as an additional member of the Management Committee.

The Management committee may appoint a person who is willing to act to be a member of the Management Committee, either to fill a vacancy or as an additional member of the Management Committee, provided that the appointment does not cause the number of members of the Management Committee to exceed the maximum number of the members of the Management Committee. A member of the Management Committee so appointed shall hold office only until the next following annual general meeting. S/he shall vacate office at the conclusion thereof.

Subject to the articles of the company, all members of the Management Committee will retire in rotation, 1/3 each year, over a 3 year period. Members newly appointed will retire at the point that the member they are replacing, would have retired. All retiring members may stand again for re-election. From time to time the Management Committee will review the retirement rotation and may adjust it.

#### ***Trustee induction and training***

New Trustees are shown a copy of the Charity's Articles of Association and advised on the policy, procedure and responsibilities of the Charity under the Charities Act.

#### ***Pay Policy for Senior Staff***

The Trustees consider that the Board and the Senior Management Team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration or reimbursement of expenses during the year.

The pay of the senior staff is reviewed annually and are subject to affordability, job evaluation and necessary market adjustment.

#### ***Major risks to which the charity is exposed***

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Appleby Sports Centre Limited  
**Charity registration number** 1125895  
**Company registration number** 05813570  
**Principal office and registered office** Appleby Sports Centre  
Battlebarrow  
Appleby  
Cumbria  
CA16 6XU

#### THE TRUSTEES

Mr F Potts  
Mr M Stephenson  
Mr J S Weir  
Mrs E Taylor

**COMPANY SECRETARY** Ms K Chester

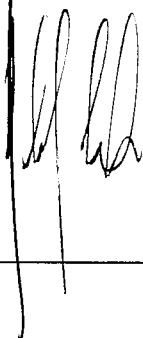
**INDEPENDENT EXAMINER** David Andrew Liddle FCA, Independent Examiner for and on behalf of SAINT AND CO Chartered accountant  
4 Mason Court  
Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

#### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21/07/23 and signed on behalf of the board of trustees by:

Mr J S Weir  
Trustee



# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Appleby Sports Centre Limited *(continued)*

Year ended 31 July 2022

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I report to the trustees on my examination of the financial statements of Appleby Sports Centre Limited ('the charity') for the year ended 31 July 2022.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### INDEPENDENT EXAMINER'S STATEMENT

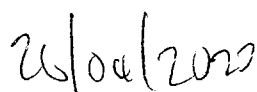
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

David Andrew Liddle FCA, Independent Examiner for and on behalf of  
SAINT AND CO  
Chartered accountant  
Independent Examiner

4 Mason Court  
Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR



**Appleby Sports Centre Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 July 2022**

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	5	37,348	<b>37,348</b>	10,863
Investment income	6	180	<b>180</b>	–
Other income	7	3,316	<b>3,316</b>	12,113
<b>Total income</b>		<u>40,844</u>	<u><b>40,844</b></u>	<u>22,976</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	–	–	80
Expenditure on charitable activities	9,10	34,073	<b>34,073</b>	31,773
<b>Total expenditure</b>		<u>34,073</u>	<u><b>34,073</b></u>	<u>31,853</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>6,771</u>	<u><b>6,771</b></u>	<u>(8,877)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		38,738	<b>38,738</b>	47,615
<b>Total funds carried forward</b>		<u>45,509</u>	<u><b>45,509</b></u>	<u>38,738</u>

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

The notes on pages 9 to 16 form part of these financial statements.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

31 July 2022

	Note	2022 £	£	2021 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	15		1,028	520
<b>CURRENT ASSETS</b>				
Debtors	16	2,871		2,991
Cash at bank and in hand		45,892		40,921
		<u>48,763</u>		<u>43,912</u>
<b>CREDITORS: amounts falling due within one year</b>	17	<u>(4,282)</u>		<u>(5,694)</u>
<b>NET CURRENT ASSETS</b>			<u>44,481</u>	<u>38,218</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>45,509</u>	<u>38,738</u>
<b>NET ASSETS</b>			<u>45,509</u>	<u>38,738</u>
<b>FUNDS OF THE CHARITY</b>				
Unrestricted funds			45,509	38,738
<b>Total charity funds</b>	19		<u>45,509</u>	<u>38,738</u>

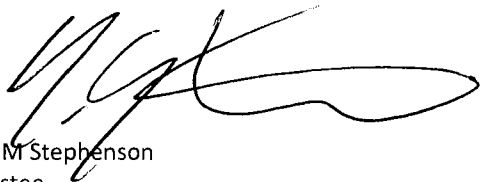
For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

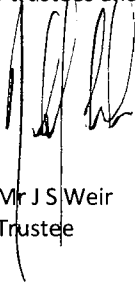
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

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

  
Mr M Stephenson  
Trustee

  
Mr J S Weir  
Trustee

Company Registration Number: 05813570

The notes on pages 9 to 16 form part of these financial statements.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2022

---

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Appleby Sports Centre, Battlebarrow, Appleby, Cumbria, CA16 6XU.

#### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. ACCOUNTING POLICIES

##### Government grant income

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102.

##### Going concern

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

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

---

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Judgements and key sources of estimation uncertainty**

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

##### Significant judgements

There are no judgements (apart from those involving estimations) that management have made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

##### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those held for investment purposes).

##### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

##### **Incoming resources**

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

---

#### Depreciation

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

Fixtures & Fittings	-	20% straight line
Equipment	-	20% straight line

#### Impairment of fixed assets

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

#### Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. LIMITED BY GUARANTEE

The company is limited by guarantee and as such does not have a share capital.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

#### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Room Hire	<u>37,348</u>	<u>37,348</u>	<u>10,863</u>	<u>10,863</u>

#### 6. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>180</u>	<u>180</u>	<u>-</u>	<u>-</u>

#### 7. OTHER INCOME

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Furlough money received	<u>3,316</u>	<u>3,316</u>	<u>12,113</u>	<u>12,113</u>

#### 8. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Purchase of confectionery and drinks	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

#### 9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Operation of a Sports Centre	<u>31,588</u>	<u>31,588</u>	<u>30,861</u>	<u>30,861</u>
Support costs	<u>2,485</u>	<u>2,485</u>	<u>912</u>	<u>912</u>
	<u>34,073</u>	<u>34,073</u>	<u>31,773</u>	<u>31,773</u>

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

#### 10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2022	2021
	£	£	£	£
Operation of a Sports Centre	31,588	–	<b>31,588</b>	30,861
Governance costs	–	2,485	<b>2,485</b>	912
	<u>31,588</u>	<u>2,485</u>	<u><b>34,073</b></u>	<u>31,773</u>

#### 11. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>315</u>	<u>261</u>

#### 12. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>870</u>	<u>828</u>

#### 13. STAFF COSTS

The average head count of employees during the year was Nil (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Sports Centre staff	2	2
Administration staff	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £8,802.

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

#### 14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or reimbursement of expenses in relation to services provided to the charity were received by the trustees during the year.

#### 15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 August 2021	78,765	3,328	<b>82,093</b>
Additions	–	823	<b>823</b>
<b>At 31 July 2022</b>	<u>78,765</u>	<u>4,151</u>	<u><b>82,916</b></u>
<b>Depreciation</b>			
At 1 August 2021	78,765	2,808	<b>81,573</b>
Charge for the year	–	315	<b>315</b>
<b>At 31 July 2022</b>	<u>78,765</u>	<u>3,123</u>	<u><b>81,888</b></u>
<b>Carrying amount</b>			
<b>At 31 July 2022</b>	<u>–</u>	<u>1,028</u>	<u><b>1,028</b></u>
At 31 July 2021	<u>–</u>	<u>520</u>	<u>520</u>

#### 16. DEBTORS

	2022 £	2021 £
Trade debtors	<u>2,871</u>	<u>2,991</u>

#### 17. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<b>1,743</b>	3,192
Accruals and deferred income	<b>960</b>	1,041
Social security and other taxes	<b>901</b>	782
Other creditors	<b>678</b>	679
	<u><b>4,282</b></u>	<u>5,694</u>

#### 18. PENSIONS AND OTHER POST RETIREMENT BENEFITS

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £161 (2021: £345).

# Appleby Sports Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

#### 19. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>38,738</u>	<u>40,844</u>	<u>(34,073)</u>	<u>45,509</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>47,615</u>	<u>22,976</u>	<u>(31,853)</u>	<u>38,738</u>

#### 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,028	<b>1,028</b>
Current assets	48,763	<b>48,763</b>
Creditors less than 1 year	<u>(4,282)</u>	<u>(4,282)</u>
<b>Net assets</b>	<u>45,509</u>	<u>45,509</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	520	520
Current assets	43,912	43,912
Creditors less than 1 year	<u>(5,694)</u>	<u>(5,694)</u>
<b>Net assets</b>	<u>38,738</u>	<u>38,738</u>

#### 21. RELATED PARTIES

No transactions with related parties has taken place during the year.