

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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# 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 continues to decline despite the work that Karen and Jorden 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**

		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
<b>Total income</b>		36,006	40,844
<b>Expenditure on:</b>			
Charitable activities	6	43,113	34,073
<b>Total expenditure</b>		43,113	34,073
<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
<b>Fund balances at 31 July 2023</b>		38,402	45,509

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

		2023		2022	
	Notes	£	£	£	£
<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
	<u>200</u>	<u>3,316</u>

# 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

### 7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	1,242	2,406
<b>Analysed between:</b>		
Charitable Activities	1,242	2,406

### 8 Net movement in funds

	2023 £	2022 £
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

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Sports Centre Staff	2	2
Administration Staff	1	1
Total	3	3

### Employment costs

	2023 £	2022 £
Wages and salaries	19,714	20,607

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

### 13 Debtors

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

### 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
	5,743	4,282

# 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
	=====	=====	=====	=====
Previous year:	At 1 August 2021	Incoming resources	Resources expended	At 31 July 2022
	£	£	£	£
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).