C.B.F GYMNASIUMS LTD

England & Wales · Charity number 1158173

Details

Other names	COMMUNITY BASED FITNESS GYMNASIUMS
Status	Registered
Legal form	Charitable company
Company number	06461462
Registered	2014-08-08
Register	View on the Charity Commission register

Contact

Address	C B F Gymnasiums Ltd 2 Kemmel Road Nottingham NG6 9FH
Phone	01159754772
Email	info@mellishsports.org
Website	www.mellishsports.org

Activities

Objects: 1. TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF NOTTINGHAM CITY AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS;2. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF A COMMUNITY GYM.

Activities: To provide community access to fitness and recreation facilities. To provide support, positive recreation and improve the overall wellbeing of members of our community.

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Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Armed Forces/emergency Service Efficiency, Recreation
- **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

- Nottingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£180,335	£159,173	-	-
2024-01-31	£140,647	£146,844	-	-
2023-01-31	£156,839	£175,129	-	-
2022-01-31	£116,721	£143,137	-	-
2021-01-31	£138,606	£106,860	-	-

Trustees

Name	Role	Appointed
Keiren Thompson Mr		2022-10-20
RACHAEL SUZANNE HAYWARD		2020-12-09
Richard McDonald		2021-06-07

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C.B.F GYMNASIUMS LTD

England & Wales - Charity number 1158173

Accounts

Company registration number: 06461462

Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Rachael Hayward Richard McDonald Keiren Thompson
Senior Management Team	Joanne Dexter
Charity Registration Number	1158173
Company Registration Number	06461462
Registered Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rachael Hayward
	Richard McDonald
	Keiren Thompson

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on one or two additional members. We would recruit by word of mouth, through members and Service Providers.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym and Sports Centre.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Objectives, strategies and activities

Our main activities include:
• Accessible affordable gym access;
• Free activities for children and young people 5-19 years;
• Fitness training;
• Support local clubs - Gymnastics, Trampolining , Taekwondo, Kickboxing;
• Badminton;
• Table Tennis;
• Football (indoor and outdoor pitches);
• Cricket Batting Nets;
• Basket Ball;
• Boot camps, Yoga, Circuit Training, Legs Bums and Tums Zumba Gold;
• Parties & Seasonal Events; Blood Donors, Voting and councillor surgeries;
• Multi Sports Camp (Hoilday Activity Fund) in the School Holidays;
• 60+ Badminton;
• Walking Netball;
• Children and adults Dance classes;
• Boxing coaches;
• Aebel adult learning group;
• Wheelchair basketball;
• Trampolining;
• Gymnastics;
• Martial Arts;
• Karate;
• DLFC (David Lilley Football Coaching);
• Nottingham City Council training base for restrictive physical intervention.

Achievements and performance

Events and Groups supported to date:
- Holiday Activity schemes (over 220 attendees);
- Our Lady's school sponsored events;
- Night Flyers trampoline competition - over 800 attendees;
- Our Lady's sports day and celebration event;
- Older persons 'Aging well' event;
- Charity Football Event;
- Indoor bowls winter venue;
- David Lilley football coaching - with over 800 children and young people registered;
- Matches every Saturday and Sunday with additional evening coaching sessions - indoors and outdoors;
- New dance classes for children and adults, Saturdays, Tuesdays and Wednesdays;
- Mellish now also offer subsidised personal training sessions to the local community;
- Awarded funding for an all-girls project for 12-16 year olds;
- Collaborating with the NHS and setting up a unique Diabetes support group due to commence early 2025;
- Formed new partnership with Thrive Nottingham delivering entry level fitness and lifestyle support.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Public benefit

The centre offers our local community affordable and accessible health and wellbeing activities for the whole family. Over the years of operation, we continue to engage in all areas of the community. We currently have 3 board members, 7 members of staff and around 10 volunteers. We prioritise encouraging children and young people, who would otherwise potentially choose crime and anti-social behaviour as a past time, and we support them in potential employment, engage them in programmes, and signpost them to help with CVs and careers advice through our partnership with the Nottingham City Council. We are always working hard to introduce new initiatives to make our projects sustainable and responsive to the needs of our community.

We will have a 10-year lease in September 2025 and at this stage the council subsidy (formerly £20,000 per annum will cease on this date also. Having a 10-year lease enables a longer term Strategic Plan to be put in place to ensure we have longevity and some sustainability We have managed to do this with the commitment, expertise and passion of our board members, staff and volunteers. We have also built a good rapport with our partners including the Local schools Cantrell Primary school, Healthfield primary school, Our Lady's Primary school, The Academy Trust secondary school, Bulwell Forest Bowls club and Bestwood partnership.

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

Financial review

Policy on reserves

The organisation has no specific policy with regard to the level of reserves.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on 27/8/25 and signed on its behalf by:

.....

Rachael Hayward
Trustee

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd ('the Company')

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2025.

Responsibilities and basis of report

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

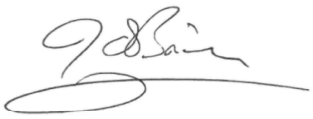
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....

John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:28/08/2025

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	26,351	-	26,351	32,292
Charitable activities	3	110,449	43,535	153,984	108,355
Total Income		136,800	43,535	180,335	140,647
Expenditure on:					
Charitable activities	5	(136,951)	(22,222)	(159,173)	(146,844)
Total Expenditure		(136,951)	(22,222)	(159,173)	(146,844)
Net (expenditure)/income		(151)	21,313	21,162	(6,197)
Net movement in funds		(151)	21,313	21,162	(6,197)
Reconciliation of funds					
Total funds brought forward		528	3,000	3,528	9,725
Total funds carried forward	14	377	24,313	24,690	3,528

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	32,292	-	32,292
Charitable activities	3	97,505	10,850	108,355
Total income		129,797	10,850	140,647
Expenditure on:				
Charitable activities	5	(136,709)	(10,135)	(146,844)
Total expenditure		(136,709)	(10,135)	(146,844)
Net (expenditure)/income		(6,912)	715	(6,197)
Net movement in funds		(6,912)	715	(6,197)
Reconciliation of funds				
Total funds brought forward		7,440	2,285	9,725
Total funds carried forward	14	528	3,000	3,528

The notes on pages 10 to 19 form an integral part of these financial statements.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,171	2,342
Current assets			
Debtors	10	543	338
Cash at bank and in hand	11	26,245	2,488
		26,788	2,826
Creditors: Amounts falling due within one year	12	(3,269)	(1,640)
Net current assets		23,519	1,186
Net assets		24,690	3,528
Funds of the charity:			
Restricted income funds			
Restricted funds	14	24,313	3,000
Unrestricted income funds			
Unrestricted funds		377	528
Total funds	14	24,690	3,528

For the financial year ending 31 January 2025 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 27th Aug 25 and signed on their behalf by:

.....

Keiren Thompson
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

Trade debtors

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	10,274	10,274	13,175
Donations from individuals	650	650	17
Grants, including capital grants;			
Government grants	15,427	15,427	19,100
	26,351	26,351	32,292

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	43,535	43,535	10,850
Sales & fees	9,914	-	9,914	11,040
Membership	29,822	-	29,822	25,849
Rental income	70,071	-	70,071	60,616
Sundry income	642	-	642	-
	110,449	43,535	153,984	108,355

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Sundry donations	650	-	650
Nottingham City Council	15,427	1,500	16,927
Bestwood Partnership	9,117	17,000	26,117
The National Lottery Community Fund	-	25,035	25,035
Castle Cavendish	1,157	-	1,157
	26,351	43,535	69,886

5 Expenditure on charitable activities

	Unrestricted			
	General	Restricted	Total 2025	Total 2024
	£	£	£	£
Equipment, repairs & renewals	4,721	60	4,781	4,241
IT	2,825	-	2,825	2,834
Legal & professional	4,215	3,500	7,715	5,465
Bank charges	1,674	-	1,674	1,480
Donations	-	-	-	10
Events expenditure	105	2,586	2,691	841
Gym & class instruction	-	-	-	985
Marketing & publicity	-	9	9	112
Purchases for resale	1,794	-	1,794	1,387
Cleaning	1,737	87	1,824	2,360
Hospitality & refreshments	2,166	83	2,249	1,729
First aid	-	-	-	138
Insurance	2,645	-	2,645	3,098
Licence fees	964	-	964	844
Maintenance	1,424	-	1,424	-
External room hire	-	-	-	300
Premises	8,539	-	8,539	5,037
Printing, photocopying & stationery	284	40	324	329
Telephone, internet & postage	1,480	-	1,480	1,315
Travel	5	-	5	53
Training	98	-	98	-
Wages, NI & pensions	66,855	15,857	82,712	87,648
Depreciation	1,171	-	1,171	1,438
Utilities	33,780	-	33,780	24,976
Sundry expenditure	243	-	243	224
Rates	226	-	226	-
	136,951	22,222	159,173	146,844

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	1,171	1,438

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	860	745
Other financial services	2,582	2,444
	3,442	3,189

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	80,694	84,362
Social security costs	66	1,174
Pension costs	1,952	2,112
	82,712	87,648

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
The average number of employees:	6	8

3 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,952 (2024 - £2,112).

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

The total employee benefits of the key management personnel of the charity were £28,860 (2024 - £28,270).

9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2024	45,497	8,370	53,867
At 31 January 2025	45,497	8,370	53,867
Depreciation			
At 1 February 2024	43,155	8,370	51,525
Charge for the year	1,171	-	1,171
At 31 January 2025	44,326	8,370	52,696
Net book value			
At 31 January 2025	1,171	-	1,171
At 31 January 2024	2,342	-	2,342

10 Debtors

	2025 £	2024 £
Prepayments	543	338

11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	777	365
Cash at bank	25,468	2,123
	26,245	2,488

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	366	1,640
Accruals	2,903	-
	3,269	1,640

13 Taxation

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

14 Funds

	Balance at 1 February 2024 £	Incoming resources £	Resources expended £	Balance at 31 January 2025 £
Unrestricted funds				
General				
General Fund	528	136,800	(136,951)	377
Restricted funds				
Holiday Activity Fund	1,000	17,000	(16,567)	1,433
Hedley Foundation Grant	1,000	-	(1,000)	-
Linnean Society	1,000	-	(1,000)	-
National Lottery Community Fund	-	25,035	(3,500)	21,535
Us Girls	-	1,500	(155)	1,345
Total restricted funds	3,000	43,535	(22,222)	24,313
Total funds	3,528	180,335	(159,173)	24,690

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General				
General Fund	7,440	129,797	(136,709)	528
Restricted				
Holiday Activity Fund	2,285	3,110	(4,395)	1,000
Hedley Foundation Grant	-	1,000	-	1,000
Linnean Society	-	1,000	-	1,000
National Lottery Community Fund	-	3,070	(3,070)	-
PCC	-	2,670	(2,670)	-
Total restricted funds	2,285	10,850	(10,135)	3,000
Total funds	9,725	140,647	(146,844)	3,528

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

Holiday Activity fund - providing young people non-term time activities during school holidays and also providing a healthy lunch.
Hedley Foundation Grant - funding toward enhancing our outdoor space.
Linnean Society - to support outdoor learning at Mellish for children and young people.
National Lottery Community Fund - to host a coronation community celebration event with activities and refreshments.
Us Girls - to deliver sessions that encourage girls to participate in physical activity.

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

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

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

17 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

18 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,171	-	1,171
Current assets	2,475	24,313	26,788
Current liabilities	(3,269)	-	(3,269)
Total net assets	377	24,313	24,690

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	2,342	-	2,342
Current assets	(174)	3,000	2,826
Current liabilities	(1,640)	-	(1,640)
Total net assets	528	3,000	3,528

19 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

C.B.F GYMNASIUMS LTD

England & Wales - Charity number 1158173

Accounts

Company registration number: 06461462

Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Rachael Hayward Richard McDonald Keiren Thompson
Senior Management Team	Joanne Dexter
Charity Registration Number	1158173
Company Registration Number	06461462
Registered Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rachael Hayward
	Richard McDonald
	Keiren Thompson

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on one or two additional members. We would recruit by word of mouth, through members and Service Providers.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym and Sports Centre.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Objectives, strategies and activities

Our main activities include:
• Accessible affordable gym access;
• Free activities for children and young people 5-19 years;
• Fitness training;
• Support local clubs - Gymnastics, Trampolining , Taekwondo, Kickboxing;
• Badminton;
• Table Tennis;
• Football (indoor and outdoor pitches);
• Cricket Batting Nets;
• Basket Ball;
• Boot camps, Yoga, Circuit Training, Legs Bums and Tums Zumba Gold;
• Parties & Seasonal Events; Blood Donors, Voting and councillor surgeriest;
• Multi Sports Camp (Hoilday Activity Fund) in the School Holidays;
• 60+ Badminton;
• Walking Netball;
• Winter indoor bowls;
• Children and adults Dance classes;
• Boxing coaches;
• Aebel adult learning group;
• Wheelchair basketball;
• Trampolining;
• Gymnastics;
• Martial Arts;
• Karate.

Achievements and performance

Events and Groups supported:
• Holiday Activity schemes (over 200 attendees);
• Our Ladys school sponsored events;
• Night Flyers rampolining competition - over 800 attendees;
• Our Ladys sports days x 2;
• Older persons 'Aging well' event;
• Charity Football Event ;
• Farewell party for one of our local councillors;
• Indoor bowls winter venue;
• David Lilley football coaching - with over 600 childen and young people registered;
• Matches every Saturday and Sunday with additional eveing coaching sessions - indoor and outdoors;
• New dance classes for children and adults, Saturdays, Tuesdays and Wednesdays;
• Mellish now also offer subsidised personal training sessions to the local community.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Public benefit

The centre offers our local community affordable and accessible health and wellbeing activities for the whole family. Over the years of operation we continue to engage in all areas of the community. We currently have 3 board members, 7 members of staff and around 5 volunteers. We prioritise encouraging children and young people, who would otherwise potentaily choose crime and anti-social behaviour as a past time, and we support them in potenetial employment, engage them in programmes, and signpost them to help with CVs and careers advice through our partnership with the Nottingham City Council. We are always working hard to introduce new initiatives to make our projects sustainable.

We now have a lease with a subsidy of £20,000 a year from NCC untill 2025. After this period we have a letter of intention from the council to lease the centre for a further 5 years - 7 years in total. This enables a longer term Strategic Plan to be put in place to ensure we have longevity and some sustainability. We have managed to do this with the commitment, expertise and passion of the majority of the board members, staff and volunteers. We have also built a good rapport with our partners including the local schools Cantrell Primary school, Healthfield primary school, Our Lady's Primary school, Bulwell Forest Bowls club and Bestwood partnership.

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

Financial review

Policy on reserves

The organisation has no specific policy with regard to the level of reserves.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on 5/9/24. and signed on its behalf by:

.....

Rachael Hayward
Trustee

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd ('the Company')

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2024.

Responsibilities and basis of report

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

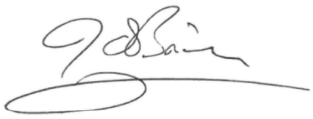
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....

John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 10/09/2024

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	32,292	-	32,292	37,606
Charitable activities	3	97,505	10,850	108,355	119,233
Total Income		129,797	10,850	140,647	156,839
Expenditure on:					
Charitable activities	5	(136,709)	(10,135)	(146,844)	(175,129)
Total Expenditure		(136,709)	(10,135)	(146,844)	(175,129)
Net (expenditure)/income		(6,912)	715	(6,197)	(18,290)
Net movement in funds		(6,912)	715	(6,197)	(18,290)
Reconciliation of funds					
Total funds brought forward		7,440	2,285	9,725	28,015
Total funds carried forward	14	528	3,000	3,528	9,725

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	37,606	-	37,606
Charitable activities	3	106,053	13,180	119,233
Total income		143,659	13,180	156,839
Expenditure on:				
Charitable activities	5	(162,520)	(12,609)	(175,129)
Total expenditure		(162,520)	(12,609)	(175,129)
Net (expenditure)/income		(18,861)	571	(18,290)
Net movement in funds		(18,861)	571	(18,290)
Reconciliation of funds				
Total funds brought forward		26,301	1,714	28,015
Total funds carried forward	14	7,440	2,285	9,725

The notes on pages 10 to 19 form an integral part of these financial statements.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,342	3,780
Current assets			
Debtors	10	338	709
Cash at bank and in hand	11	2,488	7,001
		2,826	7,710
Creditors: Amounts falling due within one year	12	(1,640)	(1,765)
Net current assets		1,186	5,945
Net assets		3,528	9,725
Funds of the charity:			
Restricted income funds			
Restricted funds	14	3,000	2,285
Unrestricted income funds			
Unrestricted funds		528	7,440
Total funds	14	3,528	9,725

For the financial year ending 31 January 2024 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 9th Sept 24 and signed on their behalf by:

.....
Keiren Thompson
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	13,175	13,175	335
Donations from individuals	17	17	-
Grants, including capital grants;			
Government grants	19,100	19,100	29,063
Grants from other charities	-	-	8,208
	32,292	32,292	37,606

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	10,850	10,850	13,180
Sales & fees	11,040	-	11,040	29,330
Membership	25,849	-	25,849	-
Rental income	60,616	-	60,616	74,349
Sundry income	-	-	-	2,374
	97,505	10,850	108,355	119,233

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
PCC Nottinghamshire	-	2,670	2,670
Sundry donations	17	-	17
Hedley Foundation	-	1,000	1,000
Nottingham City Council	19,100	-	19,100
Linnean Society	-	1,000	1,000
Bestwood Partnership	7,500	3,110	10,610
The National Lottery Community Fund	-	3,070	3,070
Castle Cavendish	5,675	-	5,675
	32,292	10,850	43,142

5 Expenditure on charitable activities

	Unrestricted			
	General £	Restricted £	Total 2024 £	Total 2023 £
External room hire	300	-	300	-
Telephone, internet & postage	1,315	-	1,315	1,314
Bank charges	1,480	-	1,480	1,385
Cleaning	2,254	106	2,360	2,526
Depreciation	1,438	-	1,438	1,648
First aid	138	-	138	58
Donations	10	-	10	-
Staff costs	-	-	-	739
Equipment, repairs & renewals	3,905	336	4,241	8,437
Events expenditure	-	841	841	586
Travel	-	53	53	5
Gym & class instruction	985	-	985	329
IT	2,834	-	2,834	1,889
Hospitality & refreshments	988	741	1,729	2,143
Printing, photocopying & stationery	243	86	329	690
Insurance	3,098	-	3,098	3,251
Legal & professional	5,465	-	5,465	5,126
Licence fees	844	-	844	504
Marketing & publicity	75	37	112	6,032
Premises maintenance	5,031	6	5,037	9,547
Purchases for resale	1,387	-	1,387	795
Sundry expenditure	224	-	224	5
Training	-	-	-	7
Utilities	24,976	-	24,976	15,273
Wages, NI & pensions	79,719	7,929	87,648	112,840
	136,709	10,135	146,844	175,129

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,438	1,648

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	745	690
Other financial services	2,444	1,989
	3,189	2,679

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	84,362	102,765
Social security costs	1,174	7,739
Pension costs	2,112	2,336
	87,648	112,840

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
The average number of employees:	8	8

5 (2023 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,112 (2023 - £2,336).

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

The total employee benefits of the key management personnel of the charity were £28,270 (2023 - £29,098).

9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2023	45,497	8,370	53,867
At 31 January 2024	45,497	8,370	53,867
Depreciation			
At 1 February 2023	41,984	8,103	50,087
Charge for the year	1,171	267	1,438
At 31 January 2024	43,155	8,370	51,525
Net book value			
At 31 January 2024	2,342	-	2,342
At 31 January 2023	3,513	267	3,780

10 Debtors

	2024 £	2023 £
Prepayments	338	709

11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	365	160
Cash at bank	2,123	6,841
	2,488	7,001

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	438
Other creditors	1,640	1,327
	1,640	1,765

13 Taxation

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

14 Funds

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General				
General Fund	7,440	129,797	(136,709)	528
Restricted funds				
Holiday Activity Fund	2,285	3,110	(4,395)	1,000
Hedley Foundation Grant	-	1,000	-	1,000
Linnean Society	-	1,000	-	1,000
National Lottery Community Fund	-	3,070	(3,070)	-
PCC	-	2,670	(2,670)	-
Total restricted funds	2,285	10,850	(10,135)	3,000
Total funds	9,725	140,647	(146,844)	3,528

	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Balance at 31 January 2023 £
Unrestricted funds				
General				
General Fund	26,301	143,659	(162,520)	7,440
Restricted				
Holiday Activity Fund	1,714	1,000	(429)	2,285
Self Isolation	-	12,180	(12,180)	-
Total restricted funds	1,714	13,180	(12,609)	2,285
Total funds	28,015	156,839	(175,129)	9,725

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

Holiday Activity fund - providing young people non-term time activities during school holidays and also providing a healthy lunch.
Hedley Foundation Grant - funding toward enhancing our outdoor space.
Linnean Society - to support outdoor learning at Mellish for children and young people.
National Lottery Community Fund - to host a coronation community celebration event with activities and refreshments.
PCC - to provide 3 months outreach support at the Ridge for children and young people in Bestwood.

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

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

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

17 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

18 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	2,342	-	2,342
Current assets	(174)	3,000	2,826
Current liabilities	(1,640)	-	(1,640)
Total net assets	528	3,000	3,528

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	3,780	-	3,780
Current assets	5,425	2,285	7,710
Current liabilities	(1,765)	-	(1,765)
Total net assets	7,440	2,285	9,725

19 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

C.B.F GYMNASIUMS LTD

England & Wales - Charity number 1158173

Accounts

Company registration number: 06461462

Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Rachael Hayward Richard McDonald Keiren Thompson
Senior Management Team	Joanne Dexter
Charity Registration Number	1158173
Company Registration Number	06461462
Registered Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rachael Hayward
	Richard McDonald
	Keiren Thompson

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on one or two additional members. We would recruit by word of mouth, through members and Service Providers.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym and Sports Centre.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Objectives, strategies and activities

Our main activities include:
• Accessible affordable gym access;
• Free activities for children and young people 5-19 years;
• Fitness training;
• Support local clubs - Gymnastics, Trampolining , Taekwondo, Kickboxing;
• Badminton;
• Table Tennis;
• Football (indoor and outdoor pitches);
• Cricket Batting Nets;
• Basket Ball;
• Boot camps, Yoga, Circuit Training, Legs Bums and Tums Zumba Gold;
• Parties & Seasonal Events; Blood Donors, Voting and councillor surgeriest;
• Multi Sports Camp (Hoilday Activity Fund) in the School Holidays;
• 60+ Badminton;
• Walking Netball;
• Winter indoor bowls;
• Children and adults Dance classes;
• Boxing coaches;
• Aebel adult learning group;
• Wheelchair basketball;
• Trampolining;
• Gymnastics;
• Martial Arts;
• Karate.

Achievements and performance

Events and Groups supported:
• Holiday Activity schemes (over 200 attendees);
• Our Ladys school sponsored events;
• Night Flyers rampolining competition - over 800 attendees;
• Our Ladys sports days x 2;
• Older persons 'Aging well' event;
• Charity Football Event ;
• Farewell party for one of our local councillors;
• Indoor bowls winter venue;
• David Lilley football coaching - with over 600 childen and young people registered;
• Matches every Saturday and Sunday with additional eveing coaching sessions - indoor and outdoors;
• New dance classes for children and adults, Saturdays, Tuesdays and Wednesdays;
• Mellish now also offer subsidised personal training sessions to the local community.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Public benefit

The centre offers our local community affordable and accessible health and wellbeing activities for the whole family. Over the years of operation we continue to engage in all areas of the community. We currently have 3 board members, 7 members of staff and around 5 volunteers. We prioritise encouraging children and young people, who would otherwise potentaily choose crime and anti-social behaviour as a past time, and we support them in potenetial employment, engage them in programmes, and signpost them to help with CVs and careers advice through our partnership with the Nottingham City Council. We are always working hard to introduce new initiatives to make our projects sustainable.

We now have a lease with a subsidy of £20,000 a year from NCC untill 2025. After this period we have a letter of intention from the council to lease the centre for a further 5 years - 7 years in total. This enables a longer term Strategic Plan to be put in place to ensure we have longevity and some sustainability. We have managed to do this with the commitment, expertise and passion of the majority of the board members, staff and volunteers. We have also built a good rapport with our partners including the local schools Cantrell Primary school, Healthfield primary school, Our Lady's Primary school, Bulwell Forest Bowls club and Bestwood partnership.

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

Financial review

Policy on reserves

The organisation has no specific policy with regard to the level of reserves.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on 5/9/24. and signed on its behalf by:

.....

Rachael Hayward
Trustee

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd ('the Company')

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2024.

Responsibilities and basis of report

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

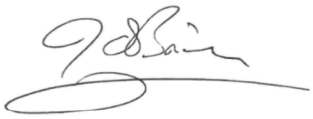
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....

John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 10/09/2024

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	32,292	-	32,292	37,606
Charitable activities	3	97,505	10,850	108,355	119,233
Total Income		129,797	10,850	140,647	156,839
Expenditure on:					
Charitable activities	5	(136,709)	(10,135)	(146,844)	(175,129)
Total Expenditure		(136,709)	(10,135)	(146,844)	(175,129)
Net (expenditure)/income		(6,912)	715	(6,197)	(18,290)
Net movement in funds		(6,912)	715	(6,197)	(18,290)
Reconciliation of funds					
Total funds brought forward		7,440	2,285	9,725	28,015
Total funds carried forward	14	528	3,000	3,528	9,725

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	37,606	-	37,606
Charitable activities	3	106,053	13,180	119,233
Total income		143,659	13,180	156,839
Expenditure on:				
Charitable activities	5	(162,520)	(12,609)	(175,129)
Total expenditure		(162,520)	(12,609)	(175,129)
Net (expenditure)/income		(18,861)	571	(18,290)
Net movement in funds		(18,861)	571	(18,290)
Reconciliation of funds				
Total funds brought forward		26,301	1,714	28,015
Total funds carried forward	14	7,440	2,285	9,725

The notes on pages 10 to 19 form an integral part of these financial statements.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,342	3,780
Current assets			
Debtors	10	338	709
Cash at bank and in hand	11	2,488	7,001
		2,826	7,710
Creditors: Amounts falling due within one year	12	(1,640)	(1,765)
Net current assets		1,186	5,945
Net assets		3,528	9,725
Funds of the charity:			
Restricted income funds			
Restricted funds	14	3,000	2,285
Unrestricted income funds			
Unrestricted funds		528	7,440
Total funds	14	3,528	9,725

For the financial year ending 31 January 2024 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 9th Sept 24 and signed on their behalf by:

.....
Keiren Thompson
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	13,175	13,175	335
Donations from individuals	17	17	-
Grants, including capital grants;			
Government grants	19,100	19,100	29,063
Grants from other charities	-	-	8,208
	32,292	32,292	37,606

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	10,850	10,850	13,180
Sales & fees	11,040	-	11,040	29,330
Membership	25,849	-	25,849	-
Rental income	60,616	-	60,616	74,349
Sundry income	-	-	-	2,374
	97,505	10,850	108,355	119,233

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
PCC Nottinghamshire	-	2,670	2,670
Sundry donations	17	-	17
Hedley Foundation	-	1,000	1,000
Nottingham City Council	19,100	-	19,100
Linnean Society	-	1,000	1,000
Bestwood Partnership	7,500	3,110	10,610
The National Lottery Community Fund	-	3,070	3,070
Castle Cavendish	5,675	-	5,675
	32,292	10,850	43,142

5 Expenditure on charitable activities

	Unrestricted			
	General £	Restricted £	Total 2024 £	Total 2023 £
External room hire	300	-	300	-
Telephone, internet & postage	1,315	-	1,315	1,314
Bank charges	1,480	-	1,480	1,385
Cleaning	2,254	106	2,360	2,526
Depreciation	1,438	-	1,438	1,648
First aid	138	-	138	58
Donations	10	-	10	-
Staff costs	-	-	-	739
Equipment, repairs & renewals	3,905	336	4,241	8,437
Events expenditure	-	841	841	586
Travel	-	53	53	5
Gym & class instruction	985	-	985	329
IT	2,834	-	2,834	1,889
Hospitality & refreshments	988	741	1,729	2,143
Printing, photocopying & stationery	243	86	329	690
Insurance	3,098	-	3,098	3,251
Legal & professional	5,465	-	5,465	5,126
Licence fees	844	-	844	504
Marketing & publicity	75	37	112	6,032
Premises maintenance	5,031	6	5,037	9,547
Purchases for resale	1,387	-	1,387	795
Sundry expenditure	224	-	224	5
Training	-	-	-	7
Utilities	24,976	-	24,976	15,273
Wages, NI & pensions	79,719	7,929	87,648	112,840
	136,709	10,135	146,844	175,129

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,438	1,648

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	745	690
Other financial services	2,444	1,989
	3,189	2,679

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	84,362	102,765
Social security costs	1,174	7,739
Pension costs	2,112	2,336
	87,648	112,840

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
The average number of employees:	8	8

5 (2023 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,112 (2023 - £2,336).

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

The total employee benefits of the key management personnel of the charity were £28,270 (2023 - £29,098).

9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2023	45,497	8,370	53,867
At 31 January 2024	45,497	8,370	53,867
Depreciation			
At 1 February 2023	41,984	8,103	50,087
Charge for the year	1,171	267	1,438
At 31 January 2024	43,155	8,370	51,525
Net book value			
At 31 January 2024	2,342	-	2,342
At 31 January 2023	3,513	267	3,780

10 Debtors

	2024 £	2023 £
Prepayments	338	709

11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	365	160
Cash at bank	2,123	6,841
	2,488	7,001

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	438
Other creditors	1,640	1,327
	1,640	1,765

13 Taxation

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

14 Funds

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General				
General Fund	7,440	129,797	(136,709)	528
Restricted funds				
Holiday Activity Fund	2,285	3,110	(4,395)	1,000
Hedley Foundation Grant	-	1,000	-	1,000
Linnean Society	-	1,000	-	1,000
National Lottery Community Fund	-	3,070	(3,070)	-
PCC	-	2,670	(2,670)	-
Total restricted funds	2,285	10,850	(10,135)	3,000
Total funds	9,725	140,647	(146,844)	3,528

	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Balance at 31 January 2023 £
Unrestricted funds				
General				
General Fund	26,301	143,659	(162,520)	7,440
Restricted				
Holiday Activity Fund	1,714	1,000	(429)	2,285
Self Isolation	-	12,180	(12,180)	-
Total restricted funds	1,714	13,180	(12,609)	2,285
Total funds	28,015	156,839	(175,129)	9,725

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

Holiday Activity fund - providing young people non-term time activities during school holidays and also providing a healthy lunch.
Hedley Foundation Grant - funding toward enhancing our outdoor space.
Linnean Society - to support outdoor learning at Mellish for children and young people.
National Lottery Community Fund - to host a coronation community celebration event with activities and refreshments.
PCC - to provide 3 months outreach support at the Ridge for children and young people in Bestwood.

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

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

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

17 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

18 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	2,342	-	2,342
Current assets	(174)	3,000	2,826
Current liabilities	(1,640)	-	(1,640)
Total net assets	528	3,000	3,528

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	3,780	-	3,780
Current assets	5,425	2,285	7,710
Current liabilities	(1,765)	-	(1,765)
Total net assets	7,440	2,285	9,725

19 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

C.B.F GYMNASIUMS LTD

England & Wales - Charity number 1158173

Accounts

Company registration number: 06461462
Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Julie Hopcroft Rachael Hayward Richard McDonald
Senior Management Team	Joanne Dexter
Charity Registration Number	1158173
Company Registration Number	06461462
Registered Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Julie Hopcroft
	Rachael Hayward
	Richard McDonald (appointed 7 June 2021)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on one or two additional members. We would recruit by word of mouth, through members and Service Providers.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym and Sports Centre.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Objectives, strategies and activities

Our main activities include:
- Personal Training;
- Body Building;
- Fitness training;
- Supporting local clubs (Gymnastics, Trampolining, Taekwondo, Kickboxing);
- Badminton;
- Table Tennis;
- Football (indoor and outdoor pitches);
- Cricket Batting Nets;
- Basket Ball;
- Group Cycling;
- Boot camps, Yoga, Circuit Training, Legs, Bums and Tums;
- Children's Parties & Seasonal Events;
- Multi Sports Camp in the School Holidays;
- 60+ Badminton;
- Zumba Gold (fitness for over 60's);
- Walking Netball, Bowls;
- Free weekly youth sessions for the 13 to 19 year olds.

Achievements and performance

Public benefit

The centre offers our customers and service providers bigger and better surroundings and activities for all ages. Over the years we are doing a good job and managing to engage in all areas of the community. We currently have 3 board members, 4 members of staff, around 5 volunteers. We go out of our way to encourage those particular young people, who would otherwise not get jobs and get them on programmes, and signpost them help to with CVs and careers advice through our partnership with the Nottingham City Council. We are always working hard to introduce new initiatives to make the project sustainable and have been able to expand and fund other small voluntary sports clubs in the area.

We now have a lease with a subsidy of £20,000 a year from NCC until 2025. This enables a longer term Strategic Plan to be put in place to ensure we have longevity. We have managed to do this with the commitment, expertise and passion of the majority of the board members, staff and volunteers. We have also built a good rapport with our partners including the Local schools Cantrell Primary school, Healthfield primary school, Our Lady's Primary school, Bulwell Forest Bowls club and Bestwood partnership.

Events and Groups supported to date:
• Summer Sports Scheme (178 attendance);
• Our Ladys post covid celebrationary event - games and activities, healthy snacks and refreshments;
• Our Ladys sports days x 2;
• Charity Football Event;
• LIFE Birthday celebration event;
• Re naming of the gym top the Richard Mc Donald fitness suite;
• The Bulwell Athletic teams - we now have 9 teams;
o Under 7s Saturday and Sunday;
o Under 8s Sunday;
o Under 9s Saturday;
o Under 10s Sunday;
o Under 11s Sunday;
o Under 12s Saturday (red);
o Under 12s Saturday (yellow);
o Under 12s Sunday;

• There is also a soccer school on Wednesday and Thursday evenings with around 30 young people participating;
• We are also planning to host the indoor bowls from October this year until spring;
• Mellish also offer exercise classes. We have Group Cycling, Legs, Bums and Tums and Yoga. We are also planning to deliver Zumba gold and chair based exercise;
• Notts County are delivering a funded weight management course from Mellish;
• Mellish is also hosting a Men in mind project.

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

Financial review

At the current time any donations and/or grants are small donations and the decision is based on a majority vote from our Board members. Anyone with a conflict of interest would not be part of the decision and to date there are so few that we base our decisions on how these groups meet with our own Aims and Objectives. This maybe restricted this year due to the financial situation.

Policy on reserves

The management committee has taken over a new building, which is bigger and better. Many of the reserves have funded our Capital refurbishment programme. We also fund a number of local football teams and other community events and activities.
As with all new groups/businesses most of our reserves have been utilised to help us through the year. We are continuely increasing the number of gym members and service providers. We are always looking at what groups/clubs we can introduce to help create extra revenue. We are currently planning our yearly engagement calendar to look at how we can plan seasonal festive community events and new Partnerships increasing our service to the Community.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 20/10/22 and signed on its behalf by:

J. Hopcroft

.....

Julie Hopcroft
Trustee

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2022.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	60,344	-	60,344	104,306
Charitable activities	3	53,073	3,304	56,377	34,300
Total Income		113,417	3,304	116,721	138,606
Expenditure on:					
Charitable activities	5	(127,490)	(15,647)	(143,137)	(106,860)
Total Expenditure		(127,490)	(15,647)	(143,137)	(106,860)
Net (expenditure)/income		(14,073)	(12,343)	(26,416)	31,746
Net movement in funds		(14,073)	(12,343)	(26,416)	31,746
Reconciliation of funds					
Total funds brought forward		40,374	14,057	54,431	22,685
Total funds carried forward	14	26,301	1,714	28,015	54,431

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	104,306	-	104,306
Charitable activities	3	19,993	14,307	34,300
Total income		124,299	14,307	138,606
Expenditure on:				
Charitable activities	5	(93,728)	(13,132)	(106,860)
Total expenditure		(93,728)	(13,132)	(106,860)
Net income		30,571	1,175	31,746
Net movement in funds		30,571	1,175	31,746
Reconciliation of funds				
Total funds brought forward		9,803	12,882	22,685
Total funds carried forward	14	40,374	14,057	54,431

The notes on pages 10 to 19 form an integral part of these financial statements.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	5,428	1,866
Current assets			
Debtors	10	2,022	2,150
Cash at bank and in hand	11	24,422	59,319
		26,444	61,469
Creditors: Amounts falling due within one year	12	(3,857)	(8,904)
Net current assets		22,587	52,565
Net assets		28,015	54,431
Funds of the charity:			
Restricted income funds			
Restricted funds	14	1,714	14,057
Unrestricted income funds			
Unrestricted funds		26,301	40,374
Total funds	14	28,015	54,431

For the financial year ending 31 January 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 20/10/22 and signed on their behalf by:

J. Hopcroft

.....
Julie Hopcroft
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

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

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

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	500	500	-
Grants, including capital grants;			
Government grants	49,838	49,838	79,306
Grants from other charities	10,006	10,006	25,000
	60,344	60,344	104,306

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	3,304	3,304	14,307
Sales & fees	9,602	-	9,602	3,810
Membership	6,018	-	6,018	2,494
Rental income	35,424	-	35,424	10,560
Events	-	-	-	450
Sundry income	2,029	-	2,029	2,679
	53,073	3,304	56,377	34,300

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
TK Maxx	500	-	500
Sundry donations	6	-	6
Nottingham City Council	46,000	1,000	47,000
HMRC	3,838	-	3,838
Castle Cavendish	5,000	-	5,000
Bestwood Partnership	5,000	2,304	7,304
	60,344	3,304	63,648

5 Expenditure on charitable activities

	Unrestricted			
	General	Restricted	Total 2022	Total 2021
	£	£	£	£
Telephone, internet & postage	1,466	25	1,491	-
Bank charges	-	-	-	918
Cleaning	2,736	232	2,968	1,192
Depreciation	3,093	-	3,093	2,214
First aid	19	-	19	-
Donations	-	200	200	-
Equipment, repairs & renewals	16,627	480	17,107	3,036
Grant repayment	-	4,307	4,307	-
Events expenditure	102	972	1,074	-
Travel	46	-	46	-
Gym & class instruction	649	-	649	425
I T	1,446	-	1,446	4,299
Hospitality & refreshments	296	191	487	-
Printing, photocopying & stationery	190	60	250	-
Insurance	3,092	-	3,092	594
Legal & professional	4,358	-	4,358	2,106
Licence fees	317	-	317	241
Marketing & publicity	132	-	132	-
Premises maintenance	6,732	-	6,732	5,522
Purchases for resale	477	90	567	599
Recruitment	163	-	163	-
Sundry expenditure	449	-	449	86
Training	2,347	-	2,347	-
Utilities	17,430	-	17,430	15,372
Volunteers	65	43	108	-
Wages, NI & pensions	65,258	9,047	74,305	70,256
	127,490	15,647	143,137	106,860

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	3,093	2,214

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	690	690
Other financial services	2,027	955
	2,717	1,645

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	71,774	65,619
Social security costs	1,104	3,026
Pension costs	1,427	1,611
	74,305	70,256

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
The average number of employees:	5	4

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,427 (2021 - £1,611).

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

The total employee benefits of the key management personnel of the charity were £21,198 (2021 - £16,654).

9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2021	39,641	7,571	47,212
Additions	5,856	799	6,655
At 31 January 2022	45,497	8,370	53,867
Depreciation			
At 1 February 2021	37,775	7,571	45,346
Charge for the year	2,827	266	3,093
At 31 January 2022	40,602	7,837	48,439
Net book value			
At 31 January 2022	4,895	533	5,428
At 31 January 2021	1,866	-	1,866

10 Debtors

	2022 £	2021 £
Prepayments	1,885	2,150
Other debtors	137	-
	2,022	2,150

11 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	220	624
Cash at bank	24,202	58,695
	24,422	59,319

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,473	7,053
Other taxation and social security	-	947
Other creditors	1,384	904
	3,857	8,904

13 Taxation

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

14 Funds

	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Balance at 31 January 2022 £
Unrestricted funds				
General				
General Fund	40,374	113,417	(127,490)	26,301
Restricted funds				
Awards for All (Running costs)	9,750	-	(9,750)	-
PCC	4,307	-	(4,307)	-
Holiday Activity Fund	-	3,304	(1,590)	1,714
Total restricted funds	14,057	3,304	(15,647)	1,714
Total funds	54,431	116,721	(143,137)	28,015

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Balance at 31 January 2021 £
Unrestricted funds				
General				
General Fund	9,803	124,299	(93,728)	40,374
Restricted				
Awards for All (Running costs)	9,750	-	-	9,750
Ending Gang & Youth Violence (NCC)	3,132	-	(3,132)	-
Sport England	-	10,000	(10,000)	-
PCC	-	4,307	-	4,307
Total restricted funds	12,882	14,307	(13,132)	14,057
Total funds	22,685	138,606	(106,860)	54,431

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

Awards for All - A Reaching Communities Grant to be used towards the running of activities at the sports centre.
Holiday Activity fund - Providing young people non-term time activities during school holidays and also providing a healthy lunch.
PCC - A fund to cover the cost of an administrator (this has not been spent and will be returned to PCC Nottinghamshire).

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

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

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

17 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

18 Analysis of net assets between funds

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	5,428	-	5,428
Current assets	24,730	1,714	26,444
Current liabilities	(3,857)	-	(3,857)
Total net assets	26,301	1,714	28,015

	Unrestricted		2021
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,866	-	1,866
Current assets	47,412	14,057	61,469
Current liabilities	(8,904)	-	(8,904)
Total net assets	40,374	14,057	54,431

19 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Company registration number: 06461462
Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2022

Draft

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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Draft

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Julie Hopcroft Rachael Hayward Richard McDonald
Senior Management Team	Joanne Dexter
Charity Registration Number	1158173
Company Registration Number	06461462
Registered Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Draft

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Julie Hopcroft
	Rachael Hayward
	Richard McDonald (appointed 7 June 2021)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on one or two additional members. We would recruit by word of mouth, through members and Service Providers.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym and Sports Centre.

Draft

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Objectives, strategies and activities

Our main activities include:
- Personal Training;
- Body Building;
- Fitness training;
- Supporting local clubs (Gymnastics, Trampolining, Taekwondo, Kickboxing);
- Badminton;
- Table Tennis;
- Football (indoor and outdoor pitches);
- Cricket Batting Nets;
- Basket Ball;
- Group Cycling;
- Boot camps, Yoga, Circuit Training, Legs, Bums and Tums;
- Children's Parties & Seasonal Events;
- Multi Sports Camp in the School Holidays;
- 60+ Badminton;
- Zumba Gold (fitness for over 60's);
- Walking Netball, Bowls;
- Free weekly youth sessions for the 13 to 19 year olds.

Achievements and performance

Public benefit

The centre offers our customers and service providers bigger and better surroundings and activities for all ages. Over the years we are doing a good job and managing to engage in all areas of the community. We currently have 3 board members, 4 members of staff, around 5 volunteers. We go out of our way to encourage those particular young people, who would otherwise not get jobs and get them on programmes, and signpost them help to with CVs and careers advice through our partnership with the Nottingham City Council. We are always working hard to introduce new initiatives to make the project sustainable and have been able to expand and fund other small voluntary sports clubs in the area.

We now have a lease with a subsidy of £20,000 a year from NCC until 2025. This enables a longer term Strategic Plan to be put in place to ensure we have longevity. We have managed to do this with the commitment, expertise and passion of the majority of the board members, staff and volunteers. We have also built a good rapport with our partners including the Local schools Cantrell Primary school, Healthfield primary school, Our Lady's Primary school, Bulwell Forest Bowls club and Bestwood partnership.

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Events and Groups supported to date:
• Summer Sports Scheme (178 attendance);
• Our Ladys post covid celebrationary event - games and activities, healthy snacks and refreshments;
• Our Ladys sports days x 2;
• Charity Football Event;
• LIFE Birthday celebration event;
• Re naming of the gym top the Richard Mc Donald fitness suite;
• The Bulwell Athletic teams - we now have 9 teams;
o Under 7s Saturday and Sunday;
o Under 8s Sunday;
o Under 9s Saturday;
o Under 10s Sunday;
o Under 11s Sunday;
o Under 12s Saturday (red);
o Under 12s Saturday (yellow);
o Under 12s Sunday;

• There is also a soccer school on Wednesday and Thursday evenings with around 30 young people participating;
• We are also planning to host the indoor bowls from October this year until spring;
• Mellish also offer exercise classes. We have Group Cycling, Legs, Bums and Tums and Yoga. We are also planning to deliver Zumba gold and chair based exercise;
• Notts County are delivering a funded weight management course from Mellish;
• Mellish is also hosting a Men in mind project.

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

Financial review
At the current time any donations and/or grants are small donations and the decision is based on a majority vote from our Board members. Anyone with a conflict of interest would not be part of the decision and to date there are so few that we base our decisions on how these groups meet with our own Aims and Objectives. This maybe restricted this year due to the financial situation.

Policy on reserves

The management committee has taken over a new building, which is bigger and better. Many of the reserves have funded our Capital refurbishment programme. We also fund a number of local football teams and other community events and activities.
As with all new groups/businesses most of our reserves have been utilised to help us through the year. We are continuely increasing the number of gym members and service providers. We are always looking at what groups/clubs we can introduce to help create extra revenue. We are currently planning our yearly engagement calendar to look at how we can plan seasonal festive community events and new Partnerships increasing our service to the Community.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Julie Hopcroft
Trustee

Draft

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2022.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	60,344	-	60,344	104,306
Charitable activities	3	53,073	3,304	56,377	34,300
Total Income		113,417	3,304	116,721	138,606
Expenditure on:					
Charitable activities	5	(127,490)	(15,647)	(143,137)	(106,860)
Total Expenditure		(127,490)	(15,647)	(143,137)	(106,860)
Net (expenditure)/income		(14,073)	(12,343)	(26,416)	31,746
Net movement in funds		(14,073)	(12,343)	(26,416)	31,746
Reconciliation of funds					
Total funds brought forward		40,374	14,057	54,431	22,685
Total funds carried forward	14	26,301	1,714	28,015	54,431

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

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	104,306	-	104,306
Charitable activities	3	19,993	14,307	34,300
Total income		124,299	14,307	138,606
Expenditure on:				
Charitable activities	5	(93,728)	(13,132)	(106,860)
Total expenditure		(93,728)	(13,132)	(106,860)
Net income		30,571	1,175	31,746
Net movement in funds		30,571	1,175	31,746
Reconciliation of funds				
Total funds brought forward		9,803	12,882	22,685
Total funds carried forward	14	40,374	14,057	54,431

Draft

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	5,428	1,866
Current assets			
Debtors	10	2,022	2,150
Cash at bank and in hand	11	24,422	59,319
		26,444	61,469
Creditors: Amounts falling due within one year	12	(3,857)	(8,904)
Net current assets		22,587	52,565
Net assets		28,015	54,431
Funds of the charity:			
Restricted income funds			
Restricted funds	14	1,714	14,057
Unrestricted income funds			
Unrestricted funds		26,301	40,374
Total funds	14	28,015	54,431

For the financial year ending 31 January 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Julie Hopcroft
Trustee

Draft

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

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

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

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Draft

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	500	500	-
Grants, including capital grants;			
Government grants	49,838	49,838	79,306
Grants from other charities	10,006	10,006	25,000
	60,344	60,344	104,306

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	3,304	3,304	14,307
Sales & fees	9,602	-	9,602	3,810
Membership	6,018	-	6,018	2,494
Rental income	35,424	-	35,424	10,560
Events	-	-	-	450
Sundry income	2,029	-	2,029	2,679
	53,073	3,304	56,377	34,300

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
TK Maxx	500	-	500
Sundry donations	6	-	6
Nottingham City Council	46,000	1,000	47,000
HMRC	3,838	-	3,838
Castle Cavendish	5,000	-	5,000
Bestwood Partnership	5,000	2,304	7,304
	60,344	3,304	63,648

Draft

5 Expenditure on charitable activities

	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
Telephone, internet & postage	1,466	25	1,491	-
Bank charges	-	-	-	918
Cleaning	2,736	232	2,968	1,192
Depreciation	3,093	-	3,093	2,214
First aid	19	-	19	-
Donations	-	200	200	-
Equipment, repairs & renewals	16,627	480	17,107	3,036
Grant repayment	-	4,307	4,307	-
Events expenditure	102	972	1,074	-
Travel	46	-	46	-
Gym & class instruction	649	-	649	425
I T	1,446	-	1,446	4,299
Hospitality & refreshments	296	191	487	-
Printing, photocopying & stationery	190	60	250	-
Insurance	3,092	-	3,092	594
Legal & professional	4,358	-	4,358	2,106
Licence fees	317	-	317	241
Marketing & publicity	132	-	132	-
Premises maintenance	6,732	-	6,732	5,522
Purchases for resale	477	90	567	599
Recruitment	163	-	163	-
Sundry expenditure	449	-	449	86
Training	2,347	-	2,347	-
Utilities	17,430	-	17,430	15,372
Volunteers	65	43	108	-
Wages, NI & pensions	65,258	9,047	74,305	70,256
	127,490	15,647	143,137	106,860

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	3,093	2,214

Draft

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	690	690
Other financial services	2,027	955
	2,717	1,645

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	71,774	65,619
Social security costs	1,104	3,026
Pension costs	1,427	1,611
	74,305	70,256

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
The average number of employees:	5	4

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,427 (2021 - £1,611).

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

The total employee benefits of the key management personnel of the charity were £21,198 (2021 - £16,654).

Draft

9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2021	39,641	7,571	47,212
Additions	5,856	799	6,655
At 31 January 2022	45,497	8,370	53,867
Depreciation			
At 1 February 2021	37,775	7,571	45,346
Charge for the year	2,827	266	3,093
At 31 January 2022	40,602	7,837	48,439
Net book value			
At 31 January 2022	4,895	533	5,428
At 31 January 2021	1,866	-	1,866

10 Debtors

	2022 £	2021 £
Prepayments	1,885	2,150
Other debtors	137	-
	2,022	2,150

11 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	220	624
Cash at bank	24,202	58,695
	24,422	59,319

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,473	7,053
Other taxation and social security	-	947
Other creditors	1,384	904
	3,857	8,904

Draft

13 Taxation

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

14 Funds

	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Balance at 31 January 2022 £
Unrestricted funds				
General				
General Fund	40,374	113,417	(127,490)	26,301
Restricted funds				
Awards for All (Running costs)	9,750	-	(9,750)	-
PCC	4,307	-	(4,307)	-
Holiday Activity Fund	-	3,304	(1,590)	1,714
Total restricted funds	14,057	3,304	(15,647)	1,714
Total funds	54,431	116,721	(143,137)	28,015

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Balance at 31 January 2021 £
Unrestricted funds				
General				
General Fund	9,803	124,299	(93,728)	40,374
Restricted				
Awards for All (Running costs)	9,750	-	-	9,750
Ending Gang & Youth Violence (NCC)	3,132	-	(3,132)	-
Sport England	-	10,000	(10,000)	-
PCC	-	4,307	-	4,307
Total restricted funds	12,882	14,307	(13,132)	14,057
Total funds	22,685	138,606	(106,860)	54,431

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

Awards for All - A Reaching Communities Grant to be used towards the running of activities at the sports centre.
Holiday Activity fund - Providing young people non-term time activities during school holidays and also providing a healthy lunch.
PCC - A fund to cover the cost of an administrator (this has not been spent and will be returned to PCC Nottinghamshire).

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

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

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

17 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

18 Analysis of net assets between funds

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	5,428	-	5,428
Current assets	24,730	1,714	26,444
Current liabilities	(3,857)	-	(3,857)
Total net assets	26,301	1,714	28,015

	Unrestricted		2021
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,866	-	1,866
Current assets	47,412	14,057	61,469
Current liabilities	(8,904)	-	(8,904)
Total net assets	40,374	14,057	54,431

Draft

19 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Draft

C.B.F GYMNASIUMS LTD

England & Wales - Charity number 1158173

Accounts

Company registration number: 06461462

Charity registration number: 1158173

C B F Gymnasiums Ltd

known as

Community Based Fitness Gymnasiums

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

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C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Reference and Administrative Details

Trustees	Julie Hopcroft Rachael Hayward Richard McDonald
Senior Management Team	Joanne Dexter
Principal Office	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
Company Registration Number	06461462
Charity Registration Number	1158173
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2021.

Trustees

Julie Hopcroft

Rachael Hayward (appointed 9 December 2020)

Richard McDonald (appointed 7 June 2021)

David Ward (resigned 29 May 2021)

Gary Kirk (resigned 1 August 2021)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2 January 2008 as amended by special resolution registered at Companies House on 5 August 2014. The company registered as a charity on 8 August 2014.

It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Overall management of the company is the responsibility of the directors who are elected and co-opted under the terms of the memorandum and articles of association. CBF Gymnasiums Ltd are always on the lookout for new members that are able to bring with them skills and experiences to make the Management Committee (MC) much stronger and able to run our organisation in a better way. Day to day project activity is managed and carried out by volunteers and paid staff.
The Board are currently considering taking on two additional members. We would recruit by word of mouth, through members and Service Providers.

Major risks and management of those risks

Risk of finding further funding
As with most voluntary sector organisations at this time of austerity, finding funding is often quite difficult. We are always looking and applying to alternative funders and we are also working on a new pricing strategy to bridge the gap in income in preparation for when the Council no longer supports the centre in 2025.

Objectives and activities

Objects and aims

The principal objects of the company are:
1. To promote for the benefit of the inhabitants of Nottingham city and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants;
2. The promotion of community participation in healthy recreation by the provision of a community gym.

Objectives, strategies and activities

Our main activities include:
• Personal Training;
• Body Building;
• Fitness training;
• Badminton;
• Table Tennis;
• Football (indoor and outdoor pitches);
• Cricket Batting Nets;
• Basket Ball;
• Spinning;
• Boot camps, HIIT & Circuit Training;
• Children’s Parties & Seasonal Events;
• Multi Sports Camp in the School Holidays;
• 60+ Badminton;
• Forever Young (fitness for over 60's);
• Walking Netball, Walking Cricket and Arm Chair Based Exercises all for the over 50's;
• Free youth sessions twice a week for the 13 to 19 year olds;
• Adult Learning difficulties group.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Achievements and performance

Public benefit

The centre offers our customers and service providers bigger and better surroundings and activities for all ages. Over the years we are doing a good job and managing to engage in all areas of the community. We currently have 3 board members, Five members of staff, around Fifteen volunteers. We go out of our way to encourage those particular young people, who would otherwise not get jobs and get them on programmes, and find them help with CVs and careers advice through our partnership with Best Direction. We are always working hard to introduce new initiatives to make the project sustainable and have been able to expand and fund other small voluntary sports clubs in the area.

We now have a lease with a subsidy of £20,000 a year from NCC till 2025. This enables a longer term Strategic Plan to be put in place to ensure we have longevity. We have managed to do this with the commitment, expertise and passion of the majority of the board members, staff and volunteers. We have also built a good rapport with our partners including the Local schools Cantrell Primary, Our Lady primary, Bulwell Forest Bowls club and Best Directions.

Events and Groups supported to date:
• Summer Sports Scheme (178 attendance);
• Our Ladys post covid celebrationary event - games and activities, healthy snacks and refreshments;
• Our Ladys sports days x 2;
• Charity Football Event;
• LIFE Birthday celebration event;
• Re naming of the gym top the Richard Mc Donald fitness suite;
• The Bulwell Athletic teams - we now have 9 teams;
o Under 7s Saturday and Sunday;
o Under 8s Sunday;
o Under 9s Saturday;
o Under 10s Sunday;
o Under 11s Sunday;
o Under 12s Saturday (red);
o Under 12s Saturday (yellow);
o Under 12s Sunday;

• There is also a soccer school on Wednesday and Thursday evenings with around 30 young people participating;
• We are also planning to host the indoor bowls from October this year until spring;
• Mellish also offer exercise classes. We have Group Cycling, Legs, Bums and Tums and Yoga. We are also planning to deliver Zumba gold and chair based exercise;
• Notts County are delivering a funded weight management course from Mellish;
• Mellish is also hosting a Men in mind project.

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Covid-19 Pandemic

Mellish Sports Centre was closed from March 2020 to April 2021 due to Government guidelines.
During this time the team dedicated their time to re-decorating and general housekeeping whilst on full and part furlough. Many projects that were planned for delivery could not take place during this time.
As guideline restrictions were partially lifted we were able to support two educational groups - Helping Kids achieve and LIFE adult learning during our centre closure between March 2020 and April 2021 for approximately 22 hours per week.

Financial review

Policy on reserves

The charity has no specific policy with regard to the level of reserves.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of C B F Gymnasiums Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Julie Hopcroft
Trustee

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Independent Examiner's Report to the trustees of C B F Gymnasiums Ltd

Independent examiner's report to the trustees of C B F Gymnasiums Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2021.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	104,306	-	104,306	32,435
Charitable activities	3	19,993	14,307	34,300	98,268
Total Income		124,299	14,307	138,606	130,703
Expenditure on:					
Charitable activities	5	(93,728)	(13,132)	(106,860)	(126,543)
Total Expenditure		(93,728)	(13,132)	(106,860)	(126,543)
Net income		30,571	1,175	31,746	4,160
Net movement in funds		30,571	1,175	31,746	4,160
Reconciliation of funds					
Total funds brought forward		9,803	12,882	22,685	18,525
Total funds carried forward	16	40,374	14,057	54,431	22,685

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

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

Statement of Financial Activities for the Year Ended 31 January 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	32,435	-	32,435
Charitable activities	3	81,921	16,347	98,268
Total income		114,356	16,347	130,703
Expenditure on:				
Charitable activities	5	(117,598)	(8,945)	(126,543)
Total expenditure		(117,598)	(8,945)	(126,543)
Net (expenditure)/income		(3,242)	7,402	4,160
Net movement in funds		(3,242)	7,402	4,160
Reconciliation of funds				
Total funds brought forward		13,045	5,480	18,525
Total funds carried forward	16	9,803	12,882	22,685

C B F Gymnasiums Ltd

known as Community Based Fitness Gymnasiums

(Registration number: 06461462)
Balance Sheet as at 31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,866	4,080
Current assets			
Debtors	12	2,150	632
Cash at bank and in hand	13	59,319	26,876
		61,469	27,508
Creditors: Amounts falling due within one year	14	(8,904)	(8,903)
Net current assets		52,565	18,605
Net assets		54,431	22,685
Funds of the charity:			
Restricted income funds			
Restricted funds	16	14,057	12,882
Unrestricted income funds			
Unrestricted funds		40,374	9,803
Total funds	16	54,431	22,685

For the financial year ending 31 January 2021 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Julie Hopcroft
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
C B F Gymnasiums Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	20.0% on a straight line basis
IT equipment	33.3% on a straight line basis

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

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

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

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

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

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	500
Grants, including capital grants;			
Government grants	79,306	79,306	17,600
Grants from other charities	25,000	25,000	14,335
	104,306	104,306	32,435

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Grants & donations	-	14,307	14,307	16,347
Sales & fees	3,810	-	3,810	19,138
Membership	2,494	-	2,494	18,212
Rental income	10,560	-	10,560	42,941
Events	450	-	450	1,630
Sundry income	2,679	-	2,679	-
	19,993	14,307	34,300	98,268

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Sport England	-	10,000	10,000
PCC Nottinghamshire	-	4,307	4,307
Nottingham City Council	48,108	-	48,108
Job Retention Scheme	31,198	-	31,198
Castle Cavendish	10,000	-	10,000
Bestwood Partnership	10,000	-	10,000
ACAF	5,000	-	5,000
	104,306	14,307	118,613

5 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Administration expenditure	-	-	-	2,120
Bank charges	918	-	918	965
Cleaning	1,192	-	1,192	1,051
Depreciation	2,214	-	2,214	4,816
First aid	-	-	-	44
Donations	-	-	-	190
Equipment, repairs & renewals	3,036	-	3,036	4,114
Events expenditure	-	-	-	1,190
Gym & class instruction	85	340	425	2,952
I T	4,299	-	4,299	3,355
Insurance	594	-	594	5,264
Legal & professional	2,106	-	2,106	2,762
Licence fees	241	-	241	374
Marketing & publicity	-	-	-	339
Premises maintenance	4,451	1,071	5,522	3,018
Purchases for resale	599	-	599	3,681
Sundry expenditure	86	-	86	-
Training	-	-	-	129
Utilities	15,372	-	15,372	17,036
Wages, NI & pensions	58,535	11,721	70,256	73,143
	93,728	13,132	106,860	126,543

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	2,214	4,816

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	690	690
Other financial services	955	1,613
	1,645	2,303

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	65,619	70,857
Social security costs	3,026	972
Pension costs	1,611	1,314
	70,256	73,143

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
The average number of employees:	4	6

2 (2020 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,611 (2020 - £1,314).

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

The total employee benefits of the key management personnel of the charity were £16,654 (2020 - £16,000).

9 Trustees remuneration and expenses

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

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

10 Taxation

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

11 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
Cost			
At 1 February 2020	39,641	7,571	47,212
At 31 January 2021	39,641	7,571	47,212
Depreciation			
At 1 February 2020	35,561	7,571	43,132
Charge for the year	2,214	-	2,214
At 31 January 2021	37,775	7,571	45,346
Net book value			
At 31 January 2021	1,866	-	1,866
At 31 January 2020	4,080	-	4,080

12 Debtors

	2021 £	2020 £
Prepayments	2,150	632

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	624	194
Cash at bank	58,695	26,682
	59,319	26,876

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,053	2,157
Other taxation and social security	947	691
Other creditors	904	6,055
	8,904	8,903

15 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

16 Funds

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Balance at 31 January 2021 £
Unrestricted funds				
General				
General Fund	9,803	124,299	(93,728)	40,374
Restricted funds				
Awards for All (Running costs)	9,750	-	-	9,750
Ending Gang & Youth Violence (NCC)	3,132	-	(3,132)	-
Sport England	-	10,000	(10,000)	-
PCC	-	4,307	-	4,307
Total restricted funds	12,882	14,307	(13,132)	14,057
Total funds	22,685	138,606	(106,860)	54,431

	Balance at 1 February 2019 £	Incoming resources £	Resources expended £	Balance at 31 January 2020 £
Unrestricted funds				
General				
General Fund	13,045	114,356	(117,598)	9,803

	Balance at 1 February 2019 £	Incoming resources £	Resources expended £	Balance at 31 January 2020 £
Restricted funds				
Awards for All (Running costs)	5,480	9,750	(5,480)	9,750
Ending Gang & Youth Violence (NCC)	-	6,597	(3,465)	3,132
Total restricted funds	5,480	16,347	(8,945)	12,882
Total funds	18,525	130,703	(126,543)	22,685

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

Awards for All - A Reaching Communities Grant to be used towards the running of activities at the sports centre.
The Ending Gang & Youth violence fund - A project to offer activities to give young people confidence to say no to the culture of crime.
Sport England - To cover unavoidable overhead costs incurred over the year.
PCC - A fund to cover the cost of an administrator (this has not been spent and will be returned to PCC Nottinghamshire).

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	2021 Total funds £
Tangible fixed assets	1,866	-	1,866
Current assets	47,412	14,057	61,469
Current liabilities	(8,904)	-	(8,904)
Total net assets	40,374	14,057	54,431

	Unrestricted funds General £	Restricted funds £	2020 Total funds £
Tangible fixed assets	4,080	-	4,080
Current assets	14,626	12,882	27,508
Current liabilities	(8,903)	-	(8,903)
Total net assets	9,803	12,882	22,685

18 Benefits in kind

The premises are owned by Nottingham City Council and are on a rent free basis.

19 Related party transactions

There were no related party transactions in the year.