

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**

<b>Trustees</b>	Rachael Hayward
	Richard McDonald
	Keiren Thompson
<b>Senior Management Team</b>	Joanne Dexter
<b>Charity Registration Number</b>	1158173
<b>Company Registration Number</b>	06461462
<b>Registered Office</b>	Mellish Sports Centre Kemmel Road Bulwell Nottingham NG6 9FH
<b>Independent Examiner</b>	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 surgeries;
- Multi Sports Camp (Holiday Activity Fund) in the School Holidays;
- 60+ Badminton;
- Walking Netball;
- Winter indoor bowls;
- Children and adults Dance classes;
- Boxing coaches;
- Aabel adult learning group;
- Wheelchair basketball;
- Trampolining;
- Gymnastics;
- Martial Arts;
- Karate.

##### **Achievements and performance**

Events and Groups supported:

- Holiday Activity schemes (over 200 attendees);
- Our Ladies school sponsored events;
- Night Flyers trampolining competition - over 800 attendees;
- Our Ladies 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 children and young people registered;
- Matches every Saturday and Sunday with additional evening 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 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.

We now have a lease with a subsidy of £20,000 a year from NCC until 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.

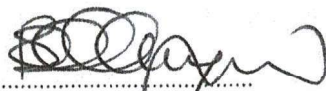
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 £
<b>Income and Endowments from:</b>					
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
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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.

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

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

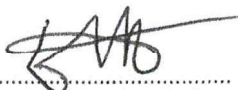
For the financial year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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

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**

### **Notes to the Financial Statements for the Year Ended 31 January 2024**

#### **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.

## **C B F Gymnasiums Ltd**

### **known as Community Based Fitness Gymnasiums**

#### **Notes to the Financial Statements for the Year Ended 31 January 2024**

##### ***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:

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

## **C B F Gymnasiums Ltd**

### **known as Community Based Fitness Gymnasiums**

#### **Notes to the Financial Statements for the Year Ended 31 January 2024**

##### **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.

# C B F Gymnasiums Ltd

## known as Community Based Fitness Gymnasiums

### Notes to the Financial Statements for the Year Ended 31 January 2024

#### 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
	<u>32,292</u>	<u>32,292</u>	<u>37,606</u>

#### 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
	<u>97,505</u>	<u>10,850</u>	<u>108,355</u>	<u>119,233</u>

#### 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
	<u>32,292</u>	<u>10,850</u>	<u>43,142</u>

# C B F Gymsnasiums Ltd

## known as Community Based Fitness Gymsnasiums

### Notes to the Financial Statements for the Year Ended 31 January 2024

#### 5 Expenditure on charitable activities

	Unrestricted		Total	Total
	General	Restricted	2024	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
	<u>136,709</u>	<u>10,135</u>	<u>146,844</u>	<u>175,129</u>



# C B F Gymnasiums Ltd

## known as Community Based Fitness Gymnasiums

### Notes to the Financial Statements for the Year Ended 31 January 2024

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>1,438</u>	<u>1,648</u>

#### 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
	<u>3,189</u>	<u>2,679</u>

#### 8 Staff costs

The aggregate payroll costs were as follows:

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

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:	<u>8</u>	<u>8</u>

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).

# C B F Gymsnasiums Ltd

## known as Community Based Fitness Gymsnasiums

### Notes to the Financial Statements for the Year Ended 31 January 2024

#### 9 Tangible fixed assets

	Equipment £	IT Equipment £	Total £
<b>Cost</b>			
At 1 February 2023	45,497	8,370	53,867
At 31 January 2024	45,497	8,370	53,867
<b>Depreciation</b>			
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
<b>Net book value</b>			
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

# C B F Gymnasiums Ltd

## known as Community Based Fitness Gymnasiums

### Notes to the Financial Statements for the Year Ended 31 January 2024

#### 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 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Fund	7,440	129,797	(136,709)	528
<b>Restricted funds</b>				
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)	-
<b>Total restricted funds</b>	<u>2,285</u>	<u>10,850</u>	<u>(10,135)</u>	<u>3,000</u>
<b>Total funds</b>	<u>9,725</u>	<u>140,647</u>	<u>(146,844)</u>	<u>3,528</u>
	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Balance at 31 January 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Fund	26,301	143,659	(162,520)	7,440
<b>Restricted</b>				
Holiday Activity Fund	1,714	1,000	(429)	2,285
Self Isolation	-	12,180	(12,180)	-
<b>Total restricted funds</b>	<u>1,714</u>	<u>13,180</u>	<u>(12,609)</u>	<u>2,285</u>
<b>Total funds</b>	<u>28,015</u>	<u>156,839</u>	<u>(175,129)</u>	<u>9,725</u>

## **C B F Gymnasiums Ltd**

### **known as Community Based Fitness Gymnasiums**

#### **Notes to the Financial Statements for the Year Ended 31 January 2024**

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**

	<b>Unrestricted</b>		<b>2024</b>
	<b>General</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	2,342	-	2,342
Current assets	(174)	3,000	2,826
Current liabilities	(1,640)	-	(1,640)
Total net assets	<u>528</u>	<u>3,000</u>	<u>3,528</u>
	<b>Unrestricted</b>		<b>2023</b>
	<b>General</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	3,780	-	3,780
Current assets	5,425	2,285	7,710
Current liabilities	(1,765)	-	(1,765)
Total net assets	<u>7,440</u>	<u>2,285</u>	<u>9,725</u>

## **C B F Gymnasiums Ltd**

**known as Community Based Fitness Gymnasiums**

### **Notes to the Financial Statements for the Year Ended 31 January 2024**

#### **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.