

CARLISLE SPORTS

England & Wales · Charity number 1158412

Details

Other names HARRABY SPORTS CENTRE

Status Registered

Legal form CIO

Registered 2014-09-01

Register [View on the Charity Commission register](#)

Contact

Address Harraby Community Centre
Harraby Community Campus
Edgehill Road
Carlisle
CA1 3SN

Phone 01228537831

Email joanne.ashbridge@hotmail.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF SPORTS FOR THE BENEFIT OF THE INHABITANTS OF CARLISLE AND SURROUNDING DISTRICTS.2. THE ADVANCEMENT OF AMATEUR SPORT BY PROMOTING OUTDOOR AND INDOOR SPORTS WHICH PROMOTE HEALTH BY INVOLVING PHYSICAL OR MENTAL SKILL OR EXERTION, FOR THE BENEFIT OF THE INHABITANTS OF CARLISLE AND SURROUNDING DISTRICTS.3. TO ADVANCE THE PHYSICAL EDUCATION OF CHILDREN AND YOUNG PEOPLE WHO ARE ATTENDING SCHOOLS OR IN FULL TIME EDUCATION, AND YOUNG PEOPLE NOT UNDERGOING FORMAL EDUCATION, BY PROVIDING SPORTS FACILITIES AND BY SUCH OTHER MEANS AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.4. TO PROVIDE OR ASSIST IN THE PROVISION OF SPORTS FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY, MENTAL OR PHYSICAL DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Provision of community owned sports facility to:- promote participation in healthy activity- advancement of:- - indoor/outdoor amateur sport - physical education of children and young people - facilities in the interests of social welfare for all who have need by reason of youth,age, infirmity, metal or physical disability, financial hardship or social circumstances

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CARLISLE AND SURROUNDING DISTRICTS
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£57,802	£62,102	-	-
2023-12-31	£68,517	£72,793	-	-
2022-12-31	£58,009	£60,494	-	-
2021-12-31	£55,300	£75,111	-	-
2020-12-31	£33,650	£58,651	-	-

Trustees

Name	Role	Appointed
Stephen Higgs	Chair	2022-01-14
Elizabeth Jackson		2014-09-01
Emma Dixon		2024-04-10
Jackie Rudd		2022-01-14
James Douglas		2016-10-11
Joanne Ashbridge		2024-04-10
Sean Reed		2016-01-26

CARLISLE SPORTS

England & Wales - Charity number 1158412

Accounts

CHARITY REGISTRATION NUMBER: 1158412

Carlisle Sports
Unaudited Financial Statements
31 December 2024

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Financial Statements
Year ended 31 December 2024

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Carlisle Sports
Trustees' Annual Report
Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Carlisle Sports
Charity registration number 1158412
Principal office C/o Harraby Community Campus
Edgehill Road
Harraby
Carlisle
CA1 3SN

The trustees

Mr C Weber (Retired 4 April 2024)
Mr J Douglas
Mr S Higgs
Mrs J Rudd
Mrs J Ashbridge (Appointed 10 April 2024)
Ms E Dixon (Appointed 10 April 2024)
Mr S Reed
Mrs E Jackson

Company secretary Mrs E Jackson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

Once again we are pleased to present the Annual Report for Carlisle Sports for the year.

Our thanks and appreciation go to the trustees who have helped the trust over years and particularly over the last twelve months. We would like a special mention to the centre manager, our accounts assistant and the company secretary who have continued to do sterling work on behalf of the trust and at times have gone above and beyond on many occasions to deliver the trusts work.

The centre and its facilities have continued to provide an excellent service to its many users both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

1 The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2 The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3 To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such other means as the trustees may from time to time decide.

4 To provide or assist in the provision of sports facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of the youth, age, infirmity, mental or physical disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

I am pleased to present the Annual Report for Carlisle Sports for 2024. I would like to pass on my thanks to the Trustees and all members of the management board for their help and support for the Trust. The Centre Manager, the Accounts Assistant and the Company Secretary in particular have all done valuable work on behalf of the board.

As foreshadowed in last year's report, work to assemble the funding needed for a major refurbishment of the artificial playing surfaces is getting under way. We are grateful for the support of the Cumberland FA and the Football Foundation, with whom we are working closely to put together a funding bid. This will need contributions from Cumberland Council and from the Football Foundation, as well as the deployment of our own sinking fund, which has been built up over the last 10 years.

The facilities continue to be extremely well-used by footballers of all ages, by roller-bladers and by netballers. The Centre Manager and his young team have all worked hard over the year to maintain and promote the Centre and their efforts are very much appreciated.

The charity's objectives, which centre on improving the physical and mental health of the local community, underpin all our planning. As well as improving physical fitness, we hope that the use of our Centre and the consequent interactions with others will continue to combat isolation and bring friendships and stability to people's lives.

Financial review

The charity continues its recovery from the covid pandemic.

The financial position whilst relatively healthy due to governmental and other grants. Our operator GLL continues to remain under pressure to achieve the annual income targets. This likely to continue in to 2024.

Other sources will need to be targeted through sponsorship and local business initiatives.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

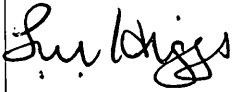
Plans for future periods

Monthly operation meetings with GLL's site manager, Barrie Marskell will continue with quarterly financial reviews with GLL regional management to ensure Carlisle Sports charitable objects and KPI's are continuing to be sustainably met.

The facility programme and operation will need to adapt to the loss of the school daytime use.

We need to explore additional income streams.

The trustees' annual report was approved on 10 July 2025 and signed on behalf of the board of trustees by:



Mr S Higgs
Trustee



Mrs E Jackson
Trustee and Charity Secretary

Carlisle Sports

Independent Examiner's Report to the Trustees of Carlisle Sports

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Statement of Financial Activities
Year ended 31 December 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	–	–	27,750
Other trading activities	5	57,802	57,802	40,767
Total income		<u>57,802</u>	<u>57,802</u>	<u>68,517</u>
Expenditure				
Expenditure on charitable activities	6,7	480	480	72,793
Total expenditure		<u>480</u>	<u>480</u>	<u>72,793</u>
Net income/(expenditure) and net movement in funds		<u>57,322</u>	<u>57,322</u>	<u>(4,276)</u>
Reconciliation of funds				
Total funds brought forward		(57,322)	(57,322)	(53,046)
Total funds carried forward		<u>–</u>	<u>–</u>	<u>(57,322)</u>

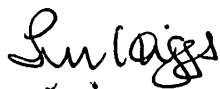
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports
Statement of Financial Position
31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	12		1,462	2,577
Current assets				
Debtors	13	17,743		4,233
Cash at bank and in hand		<u>147,842</u>		<u>129,865</u>
		<u>165,585</u>		<u>134,098</u>
Creditors: amounts falling due within one year	14	<u>95,548</u>		<u>57,997</u>
Net current assets			<u>70,037</u>	<u>76,101</u>
Total assets less current liabilities			<u>71,499</u>	<u>78,678</u>
Provisions				
Other provisions	15		<u>71,499</u>	<u>136,000</u>
Net liabilities			<u>-</u>	<u>(57,322)</u>
Funds of the charity				
Unrestricted funds			<u>-</u>	<u>(57,322)</u>
Total charity funds	16		<u>-</u>	<u>(57,322)</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 July 2025, and are signed on behalf of the board by:



Mr S Higgs
Trustee



Mrs E Jackson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Harraby Community Campus, Edgehill Road, Carlisle, Cumbria, CA1 3SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and Machinery - 25% reducing balance

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Grants receivable	—	—	27,750	27,750

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sinking fund	20,499	20,499	16,000	16,000
Services	37,303	37,303	24,767	24,767
	<u>57,802</u>	<u>57,802</u>	<u>40,767</u>	<u>40,767</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sport Activities	38,102	38,102	79,934	79,934
Support costs	(37,622)	(37,622)	(7,141)	(7,141)
	<u>480</u>	<u>480</u>	<u>72,793</u>	<u>72,793</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Sport Activities	38,102	–	38,102	79,934
Governance costs	–	(37,622)	(37,622)	(7,141)
	<u>38,102</u>	<u>(37,622)</u>	<u>480</u>	<u>72,793</u>

8. Analysis of support costs

	Sinking fund £	Management fee £	Total 2024 £	Total 2023 £
Premises	<u>20,000</u>	<u>24,000</u>	<u>44,000</u>	<u>44,000</u>

9. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>2,879</u>	<u>859</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

11. Trustee remuneration and expenses

There were no trustees receiving remuneration in the current or previous year.

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2024	13,070	13,070
Additions	1,764	1,764
At 31 December 2024	<u>14,834</u>	<u>14,834</u>
Depreciation		
At 1 January 2024	10,493	10,493
Charge for the year	2,879	2,879
At 31 December 2024	<u>13,372</u>	<u>13,372</u>
Carrying amount		
At 31 December 2024	<u>1,462</u>	<u>1,462</u>
At 31 December 2023	<u>2,577</u>	<u>2,577</u>

13. Debtors

	2024 £	2023 £
Trade debtors	<u>17,743</u>	<u>4,233</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	30,808	33,757
Accruals and deferred income	64,740	24,240
	<u>95,548</u>	<u>57,997</u>

15. Provisions

	Sinking Fund £
At 1 January 2024	136,000
Additions	20,499
Unused amounts reversed	(85,000)
At 31 December 2024	<u>71,499</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
Unrestricted funds	4 <u>(57,322)</u>	<u>57,802</u>	<u>(480)</u>	<u>—</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Unrestricted funds	3 <u>(53,046)</u>	<u>68,517</u>	<u>(72,793)</u>	<u>(57,322)</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,462	1,462
Current assets	165,585	165,585
Creditors less than 1 year	(95,548)	(95,548)
Provisions	<u>(71,499)</u>	<u>(71,499)</u>
Net liabilities	<u>—</u>	<u>—</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,577	2,577
Current assets	134,098	134,098
Creditors less than 1 year	(57,997)	(57,997)
Provisions	<u>(136,000)</u>	<u>(136,000)</u>
Net liabilities	<u>(57,322)</u>	<u>(57,322)</u>

18. Related parties

During the year Mrs J Ashbridge, a trustee, provided bookkeeping services to the charity at a cost of £205 for the year, (2023 - £420).

Carlisle Sports
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Carlisle Sports

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>—</u>	<u>27,750</u>
Other trading activities		
Sinking fund	20,499	16,000
Services	<u>37,303</u>	<u>24,767</u>
	<u>57,802</u>	<u>40,767</u>
Total income	<u>57,802</u>	<u>68,517</u>
Expenditure		
Expenditure on charitable activities		
Rates and water	2,948	3,615
Light and heat	19,074	14,170
Repairs and maintenance	7,425	55,778
Insurance	5,171	2,784
Legal and professional fees	446	660
Telephone	2,916	2,855
Other office costs	122	72
Depreciation	2,879	859
Sinking Fund provision	(64,501)	16,000
Management fee	<u>24,000</u>	<u>(24,000)</u>
	<u>480</u>	<u>72,793</u>
Total expenditure	<u>480</u>	<u>72,793</u>
Net income/(expenditure)	<u>57,322</u>	<u>(4,276)</u>

Carlisle Sports

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Sport Activities		
<i>Activities undertaken directly</i>		
Rates & Water	2,948	3,615
Light & heat	19,074	14,170
Repairs & maintenance	7,425	55,778
Insurance	5,171	2,784
Legal and professional fees	446	660
Telephone	2,916	2,855
Other admin costs	122	72
	<u>38,102</u>	<u>79,934</u>
Governance costs		
Governance costs - depreciation	2,879	859
Provision for Sinking Fund	(64,501)	16,000
Management fee	24,000	(24,000)
	<u>(37,622)</u>	<u>(7,141)</u>
	<u>480</u>	<u>72,793</u>
Expenditure on charitable activities		

CARLISLE SPORTS

England & Wales - Charity number 1158412

Accounts

CHARITY REGISTRATION NUMBER: 1158412

Carlisle Sports
Unaudited Financial Statements
31 December 2023

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
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Carlisle Sports
Financial Statements
Year ended 31 December 2023

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Carlisle Sports
Trustees' Annual Report
Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Carlisle Sports
Charity registration number 1158412
Principal office C/o Harraby Community Campus
Edgehill Road
Harraby
Carlisle
CA1 3SN

The trustees

Mr C Weber (Retired 4 April 2024)
Mr J Douglas
Mr S Higgs
Mrs J Rudd
Mr S Reed
Mrs E Jackson

Company secretary Mrs E Jackson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
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Structure, governance and management

Once again we are pleased to present the Annual Report for Carlisle Sports for the year.

Our thanks and appreciation go to the trustees who have helped the trust over years and particularly over the last twelve months. We would like a special mention to the centre manager, our accounts assistant and the company secretary who have continued to do sterling work on behalf of the trust and at times have gone above and beyond on many occasions to deliver the trusts work.

The centre and its facilities have continued to provide an excellent service to its many users both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Objectives and activities

1 The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2 The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3 To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such other means as the trustees may from time to time decide.

4 To provide or assist in the provision of sports facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of the youth, age, infirmity, mental or physical disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

As the new Chair of Trustees, I am pleased to present the Annual Report for Carlisle Sports for the year. I am grateful to the Trustees and all members of the management board for their help and support for the Trust. The Centre Manager, the Accounts Assistant and the Company Secretary in particular have all done valuable work on behalf of the board.

Football has had its usual ups and downs because of the weather, but overall it continues to be strong and the Centre Manager has worked hard to bring in new users. The conversion of the storeroom into a meeting space with modern audio-visual equipment has made an excellent addition to the facilities on offer at the Centre and it is already bringing in valuable income.

Football is still the most popular sport, but there continues to be strong demand for a mixture of indoor sports which includes netball, basketball, badminton and roller skating. A diverse range of community groups use the facilities and the centre continues to provide an excellent service to its many users, both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather. We keep firmly in mind the charity's objectives, which centre on improving the physical and mental health of the local community through the use of our facilities and the consequent interactions with others which combat isolation and bring friendships and stability to people's lives.

The board is aware that the artificial surfaces will soon need major work and it will be turning its attention to this project over the coming year and beyond. Financing this project will be a major challenge and work is already under way to identify possible sources of funding.

Financial review

The charity continues its recovery from the covid pandemic.

The financial position whilst relatively healthy due to governmental and other grants. Our operator GLL continues to remain under pressure to achieve the annual income targets. This likely to continue in to 2024.

Other sources will need to be targeted through sponsorship and local business initiatives.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

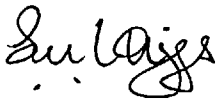
Plans for future periods

Monthly operation meetings with GLL's site manager, Barrie Marskell will continue with quarterly financial reviews with GLL regional management to ensure Carlisle Sports charitable objects and KPI's are continuing to be sustainably met.

The facility programme and operation will need to adapt to the loss of the school daytime use.

We need to explore additional income streams.

The trustees' annual report was approved on 10 July 2024 and signed on behalf of the board of trustees by:



Mr S Higgs
Trustee



Mrs E Jackson
Trustee and Charity Secretary

Carlisle Sports

Independent Examiner's Report to the Trustees of Carlisle Sports

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Statement of Financial Activities
Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	27,750	27,750	7,352
Other trading activities	5	40,767	40,767	51,939
Total income		<u>68,517</u>	<u>68,517</u>	<u>59,291</u>
Expenditure				
Expenditure on charitable activities	6,7	72,793	72,793	61,776
Total expenditure		<u>72,793</u>	<u>72,793</u>	<u>61,776</u>
Net expenditure and net movement in funds		<u>(4,276)</u>	<u>(4,276)</u>	<u>(2,485)</u>
Reconciliation of funds				
Total funds brought forward		(53,046)	(53,046)	(50,561)
Total funds carried forward		<u>(57,322)</u>	<u>(57,322)</u>	<u>(53,046)</u>


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

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports
Statement of Financial Position
31 December 2023

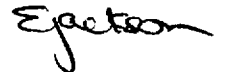
	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	12		2,577	2,887
Current assets				
Debtors	13	4,233		6,793
Cash at bank and in hand		<u>129,865</u>		<u>144,160</u>
		134,098		150,953
Creditors: amounts falling due within one year	14	<u>57,997</u>		<u>86,886</u>
Net current assets			<u>76,101</u>	<u>64,067</u>
Total assets less current liabilities			78,678	66,954
Provisions				
Other provisions	15		<u>136,000</u>	<u>120,000</u>
Net liabilities			<u>(57,322)</u>	<u>(53,046)</u>
Funds of the charity				
Unrestricted funds			<u>(57,322)</u>	<u>(53,046)</u>
Total charity funds	16		<u>(57,322)</u>	<u>(53,046)</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 July 2024, and are signed on behalf of the board by:



Mr S Higgs
Trustee

Mrs E Jackson
Trustee



The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Harraby Community Campus, Edgehill Road, Carlisle, Cumbria, CA1 3SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and Machinery - 25% reducing balance

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	<u>27,750</u>	<u>—</u>	<u>27,750</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	<u>6,070</u>	<u>1,282</u>	<u>7,352</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sinking fund	16,000	16,000	16,000	16,000
Services	24,767	24,767	35,939	35,939
	<u>40,767</u>	<u>40,767</u>	<u>51,939</u>	<u>51,939</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sport Activities	79,934	–	79,934
Support costs	(7,141)	–	(7,141)
	<u>72,793</u>	<u>–</u>	<u>72,793</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sport Activities	35,532	1,282	36,814
Support costs	24,962	–	24,962
	<u>60,494</u>	<u>1,282</u>	<u>61,776</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Sport Activities	79,934	–	79,934	36,814
Governance costs	–	(7,141)	(7,141)	24,962
	<u>79,934</u>	<u>(7,141)</u>	<u>72,793</u>	<u>61,776</u>

8. Analysis of support costs

	Sinking fund £	Management fee £	Total 2023 £	Total 2022 £
Premises	20,000	24,000	44,000	44,000

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>859</u>	<u>962</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

11. Trustee remuneration and expenses

There were no trustees receiving remuneration in the current or previous year.

12. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2023	12,521	12,521
Additions	<u>549</u>	<u>549</u>
At 31 December 2023	<u>13,070</u>	<u>13,070</u>
Depreciation		
At 1 January 2023	9,634	9,634
Charge for the year	<u>859</u>	<u>859</u>
At 31 December 2023	<u>10,493</u>	<u>10,493</u>
Carrying amount		
At 31 December 2023	<u>2,577</u>	<u>2,577</u>
At 31 December 2022	<u>2,887</u>	<u>2,887</u>

13. Debtors

	2023	2022
	£	£
Trade debtors	<u>4,233</u>	<u>6,793</u>

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	33,757	38,646
Accruals and deferred income	<u>24,240</u>	<u>48,240</u>
	<u>57,997</u>	<u>86,886</u>

15. Provisions

	Sinking Fund £
At 1 January 2023	120,000
Additions	<u>16,000</u>
At 31 December 2023	<u>136,000</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Unrestricted funds	(53,046)	<u>68,517</u>	<u>(72,793)</u>	<u>(57,322)</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Unrestricted funds	(50,561)	<u>58,009</u>	<u>(60,494)</u>	<u>(53,046)</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,577	2,577
Current assets	134,098	134,098
Creditors less than 1 year	(57,997)	(57,997)
Provisions	(136,000)	(136,000)
Net liabilities	<u>(57,322)</u>	<u>(57,322)</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,887	2,887
Current assets	150,953	150,953
Creditors less than 1 year	(86,886)	(86,886)
Provisions	(120,000)	(120,000)
Net liabilities	<u>(53,046)</u>	<u>(53,046)</u>

Carlisle Sports
Management Information
Year ended 31 December 2023

The following pages do not form part of the financial statements.

Carlisle Sports

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Grants receivable	<u>27,750</u>	<u>7,352</u>
Other trading activities		
Sinking fund	16,000	16,000
Services	<u>24,767</u>	<u>35,939</u>
	<u>40,767</u>	<u>51,939</u>
Total income	<u>68,517</u>	<u>59,291</u>
Expenditure		
Expenditure on charitable activities		
Rates and water	3,615	5,676
Light and heat	14,170	12,192
Repairs and maintenance	55,778	8,218
Insurance	2,784	7,402
Legal and professional fees	660	929
Telephone	2,855	2,325
Other office costs	72	72
Depreciation	859	962
Sinking Fund provision	16,000	-
Management fee	<u>(24,000)</u>	<u>24,000</u>
	<u>72,793</u>	<u>61,776</u>
Total expenditure	<u>72,793</u>	<u>61,776</u>
Net expenditure	<u>(4,276)</u>	<u>(2,485)</u>

Carlisle Sports

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Sport Activities		
<i>Activities undertaken directly</i>		
Rates & Water	3,615	5,676
Light & heat	14,170	12,192
Repairs & maintenance	55,778	8,218
Insurance	2,784	7,402
Legal and professional fees	660	929
Telephone	2,855	2,325
Other admin costs	72	72
	<u>79,934</u>	<u>36,814</u>
Governance costs		
Governance costs - depreciation	859	962
Provision for Sinking Fund	16,000	-
Management fee	(24,000)	24,000
	<u>(7,141)</u>	<u>24,962</u>
	<u>72,793</u>	<u>61,776</u>
Expenditure on charitable activities		

CARLISLE SPORTS

England & Wales - Charity number 1158412

Accounts

CHARITY REGISTRATION NUMBER: 1158412

Carlisle Sports
Unaudited Financial Statements
31 December 2022

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Financial Statements
Year ended 31 December 2022

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Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	14
Notes to the detailed statement of financial activities	15

Carlisle Sports

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Carlisle Sports
Charity registration number	1158412
Principal office	C/o Harraby Community Campus Edgehill Road Harraby Carlisle CA1 3SN

The trustees

Mr C Weber
Mr J Douglas
Mr S Reed
Mrs E Jackson

Company secretary Mrs E Jackson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

Once again we are pleased to present the Annual Report for Carlisle Sports for the year.

Our thanks and appreciation go to the trustees who have helped the trust over years and particularly over the last twelve months. We would like a special mention to the centre manager, our accounts assistant and the company secretary who have continued to do sterling work on behalf of the trust and at times have gone above and beyond on many occasions to deliver the trusts work.

The centre and its facilities have continued to provide an excellent service to its many users both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

1 The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2 The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3 To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such other means as the trustees may from time to time decide.

4 To provide or assist in the provision of sports facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of the youth, age, infirmity, mental or physical disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

It gives me great pleasure to present the annual accounts for Carlisle Sports.

Recovering after COVID has been difficult, however due to the careful management of the trust by the board of trustees together with excellent operational management we have come through and are now in a very good position to move forward and deliver on our aims and objectives.

The customer experience and community use is as good as previous levels. The facilities are used by a diverse range of community groups which are at the heart of our intended outcomes.

Football remains the main use of the outdoor facility. However there is strong demand for a mixture of indoor sports which includes netball; basketball; badminton; roller skating to name a few. This goes some way to tackle health issues across the whole of Carlisle.

Looking forward we have a number of exciting projects which will enhance the facilities and the customer experience. We have been awarded a grant to convert a store area to a meeting and function room which will be in great demand. We are also looking at solar panels and changes to outdoor lighting to reduce costs and meet environmental objectives.

Our financial position is strong and the expectation of increased footfall and usage will deliver a sustainable future for the trust and the services we offer.

Financial review

The charity continues its recovery from the covid pandemic.

The financial position whilst relatively healthy due to governmental and other grants. Our operator GLL continues to remain under pressure to achieve the annual income targets. This likely to continue in to 2023.

Other sources will need to be targeted through sponsorship and local business initiatives.

The future will continue to present many challenges which will need addressing. The trustees will be looking to stabilise the operation and financial position as we come out of Covid 19 and get back to normality.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Plans for future periods

Monthly operation meetings with GLL's site manager, Barrie Marskell will continue with quarterly financial reviews with GLL regional management to ensure Carlisle Sports charitable objects and KPI's are continuing to be sustainably met.

The facility programme and operation will need to adapt to the loss of the school daytime use.

We need to explore additional income streams.

The trustees' annual report was approved on 31 March 2023 and signed on behalf of the board of trustees by:

Mr C Webber
Trustee

Mrs E Jackson
Trustee and Charity Secretary

Carlisle Sports

Independent Examiner's Report to the Trustees of Carlisle Sports

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Statement of Financial Activities
Year ended 31 December 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	6,070	1,282	7,352	39,300
Other trading activities	5	51,939	–	51,939	16,000
Total income		<u>58,009</u>	<u>1,282</u>	<u>59,291</u>	<u>55,300</u>
Expenditure					
Expenditure on charitable activities	6,7	60,494	1,282	61,776	75,111
Total expenditure		<u>60,494</u>	<u>1,282</u>	<u>61,776</u>	<u>75,111</u>
Net expenditure and net movement in funds					
		<u>(2,485)</u>	<u>–</u>	<u>(2,485)</u>	<u>(19,811)</u>
Reconciliation of funds					
Total funds brought forward		(50,561)	–	(50,561)	(30,750)
Total funds carried forward		<u>(53,046)</u>	<u>–</u>	<u>(53,046)</u>	<u>(50,561)</u>

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

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports
Statement of Financial Position
31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	12		2,887	3,849
Current assets				
Debtors	13	6,793		5,184
Cash at bank and in hand		<u>144,160</u>		<u>121,955</u>
		150,953		127,139
Creditors: amounts falling due within one year	14	<u>86,886</u>		<u>61,549</u>
Net current assets			<u>64,067</u>	<u>65,590</u>
Total assets less current liabilities			66,954	69,439
Provisions				
Other provisions	15		120,000	120,000
Net liabilities			<u>(53,046)</u>	<u>(50,561)</u>
Funds of the charity				
Unrestricted funds			<u>(53,046)</u>	<u>(50,561)</u>
Total charity funds	16		<u>(53,046)</u>	<u>(50,561)</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2023, and are signed on behalf of the board by:

Mr J Douglas
Trustee

Mrs E Jackson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Harraby Community Campus, Edgehill Road, Carlisle, Cumbria, CA1 3SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and Machinery - 25% reducing balance

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	<u>6,070</u>	<u>1,282</u>	<u>7,352</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	<u>39,300</u>	<u>—</u>	<u>39,300</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sinking fund	16,000	16,000	16,000	16,000
Services	35,939	35,939	—	—
	<u>51,939</u>	<u>51,939</u>	<u>16,000</u>	<u>16,000</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sport Activities	35,532	1,282	36,814
Support costs	24,962	—	24,962
	<u>60,494</u>	<u>1,282</u>	<u>61,776</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Sport Activities	47,225	—	47,225
Support costs	27,886	—	27,886
	<u>75,111</u>	<u>—</u>	<u>75,111</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Sport Activities	36,814	—	36,814	47,225
Governance costs	—	24,962	24,962	27,886
	<u>36,814</u>	<u>24,962</u>	<u>61,776</u>	<u>75,111</u>

8. Analysis of support costs

	Sinking fund £	Management fee £	Total 2022 £	Total 2021 £
Premises	<u>20,000</u>	<u>24,000</u>	<u>44,000</u>	<u>44,000</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>962</u>	<u>1,283</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

11. Trustee remuneration and expenses

There were no trustees receiving remuneration in the current or previous year.

12. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2022 and 31 December 2022	<u>12,521</u>	<u>12,521</u>
Depreciation		
At 1 January 2022	8,672	8,672
Charge for the year	962	962
At 31 December 2022	<u>9,634</u>	<u>9,634</u>
Carrying amount		
At 31 December 2022	<u>2,887</u>	<u>2,887</u>
At 31 December 2021	<u>3,849</u>	<u>3,849</u>

13. Debtors

	2022	2021
	£	£
Trade debtors	<u>6,793</u>	<u>5,184</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	38,646	37,309
Accruals and deferred income	48,240	24,240
	<u>86,886</u>	<u>61,549</u>

15. Provisions

	Sinking Fund £
At 1 January 2022 and 31 December 2022	<u>120,000</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Unrestricted funds	(50,561)	<u>58,009</u>	<u>(60,494)</u>	<u>(53,046)</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
Unrestricted funds	<u>(30,750)</u>	<u>55,300</u>	<u>(75,111)</u>	<u>(50,561)</u>

Restricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Funds	<u>–</u>	<u>1,282</u>	<u>(1,282)</u>	<u>–</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
Restricted Funds	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,887	2,887
Current assets	150,953	150,953
Creditors less than 1 year	(86,886)	(86,886)
Provisions	(120,000)	(120,000)
Net liabilities	<u>(53,046)</u>	<u>(53,046)</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,849	3,849
Current assets	127,139	127,139
Creditors less than 1 year	(61,549)	(61,549)
Provisions	(120,000)	(120,000)
Net liabilities	<u>(50,561)</u>	<u>(50,561)</u>

Carlisle Sports
Management Information
Year ended 31 December 2022

The following pages do not form part of the financial statements.

Carlisle Sports

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>7,352</u>	<u>39,300</u>
Other trading activities		
Sinking fund	16,000	16,000
Services	<u>35,939</u>	<u>–</u>
	<u>51,939</u>	<u>16,000</u>
Total income	<u>59,291</u>	<u>55,300</u>
Expenditure		
Expenditure on charitable activities		
Rates and water	5,676	37,808
Light and heat	12,192	4,799
Repairs and maintenance	8,218	1,080
Insurance	7,402	319
Legal and professional fees	929	726
Telephone	2,325	2,421
Other office costs	72	72
Depreciation	962	1,283
Sinking Fund provision	–	2,603
Management fee	<u>24,000</u>	<u>24,000</u>
	<u>61,776</u>	<u>75,111</u>
Total expenditure	<u>61,776</u>	<u>75,111</u>
Net expenditure	<u>2,485</u>	<u>19,811</u>

Carlisle Sports

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
Sport Activities		
<i>Activities undertaken directly</i>		
Rates & Water	5,676	37,808
Light & heat	12,192	4,799
Repairs & maintenance	8,218	1,080
Insurance	7,402	319
Legal and professional fees	929	726
Telephone	2,325	2,421
Other admin costs	72	72
	<u>36,814</u>	<u>47,225</u>
Governance costs		
Governance costs - depreciation	962	1,283
Provision for Sinking Fund	–	2,603
Management fee	24,000	24,000
	<u>24,962</u>	<u>27,886</u>
	<u>61,776</u>	<u>75,111</u>
Expenditure on charitable activities		

CARLISLE SPORTS

England & Wales - Charity number 1158412

Accounts

CHARITY REGISTRATION NUMBER: 1158412

Carlisle Sports
Unaudited Financial Statements
31 December 2021

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Financial Statements
Year ended 31 December 2021

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Carlisle Sports

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Carlisle Sports
Charity registration number	1158412
Principal office	C/o Harraby Community Campus Edgehill Road Harraby Carlisle CA1 3SN

The trustees

Mr C Weber	
Mr J Douglas	
Mr G Haugh	(Retired 31 December 2021)
Mr S Reed	
Mrs E Jackson	
Mr W Jackson	(Retired 31 December 2021)

Company secretary Mrs E Jackson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

Once again we are pleased to present the Annual Report for Carlisle Sports for the year.

Our thanks and appreciation go to the trustees who have helped the trust over years and particularly over the last twelve months. We would like a special mention to the centre manager, our accounts assistant and the company secretary who have continued to do sterling work on behalf of the trust and at times have gone above and beyond on many occasions to deliver the trusts work.

The centre and its facilities have continued to provide an excellent service to its many users both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Objectives and activities

1 The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2 The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3 To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such other means as the trustees may from time to time decide.

4 To provide or assist in the provision of sports facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of the youth, age, infirmity, mental or physical disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

I, as Chairman of the CIO and the trustees of Carlisle Sports present this annual report for 2021 following a second year of major disruption to our operations and services with a degree of sanguine because of Covid restrictions and numerous lockdowns. Therefor this report is somewhat short as there is not a lot to report on.

We have experienced along with many others an unprecedented period of stop starts for almost 22 months which has taken its toll on the operational employees and trustees. However, we remain positive going forward thanks to their dedication and professionalism for the coming year, and support from our users and customers of the facilities and services we provide. Our programme of services and facility bookings remain very strong despite the recent topsy turvy year.

3. To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such means as the trustees may from time to time decide.

4. To provide or assist in the provision of sports facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of youth, infirmity, mental or physical disability, financial hardship or social circumstances with the objective of improving their conditions of life.

The coming year will be quite exciting with a full programme of activities and possible increase in revenues. As a board the trustees are fully supportive of our operator Greenwich Leisure, and we go forward together with a degree of optimism that the trust will provide essential services and opportunities for the community at large and play an important function in providing sporting access to as many people as possible.

Financial review

The charity has begun its recovery from the covid pandemic.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Financial review *(continued)*

The financial position whilst relatively healthy due to governmental and other grants. Our operator GLL continues to remain under pressure to achieve the annual income targets. This likely to continue in to 2022.

Other sources will need to be targeted through sponsorship and local business initiatives.

The future will continue to present many challenges which will need addressing. The trustees will be looking to stabilise the operation and financial position as we come out of Covid 19 and get back to normality.

Plans for future periods

Monthly operation meetings with GLL's site manager, Barrie Marskell will continue with quarterly financial reviews with GLL regional management to ensure Carlisle Sports charitable objects and KPI's are continuing to be sustainably met.

The facility programme and operation will need to adapt to the loss of the school daytime use.

We need to explore additional income streams.

The trustees' annual report was approved on 31 March 2022 and signed on behalf of the board of trustees by:

Mr C Webber
Trustee

Mrs E Jackson
Trustee and Charity Secretary

Carlisle Sports

Independent Examiner's Report to the Trustees of Carlisle Sports

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Statement of Financial Activities
Year ended 31 December 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	39,300	39,300	4,000
Other trading activities	5	16,000	16,000	29,650
Total income		<u>55,300</u>	<u>55,300</u>	<u>33,650</u>
Expenditure				
Expenditure on charitable activities	6,7	75,111	75,111	58,651
Total expenditure		<u>75,111</u>	<u>75,111</u>	<u>58,651</u>
Net expenditure and net movement in funds		<u>(19,811)</u>	<u>(19,811)</u>	<u>(25,001)</u>
Reconciliation of funds				
Total funds brought forward		(30,750)	(30,750)	(5,749)
Total funds carried forward		<u>(50,561)</u>	<u>(50,561)</u>	<u>(30,750)</u>

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

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports
Statement of Financial Position
31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		3,849	5,132
Current assets				
Debtors	13	5,184		29,777
Cash at bank and in hand		<u>121,955</u>		<u>78,819</u>
		127,139		108,596
Creditors: amounts falling due within one year	14	<u>61,549</u>		<u>27,081</u>
Net current assets			<u>65,590</u>	<u>81,515</u>
Total assets less current liabilities			69,439	86,647
Provisions				
Other provisions	15		120,000	117,397
Net liabilities			<u>(50,561)</u>	<u>(30,750)</u>
Funds of the charity				
Unrestricted funds			<u>(50,561)</u>	<u>(30,750)</u>
Total charity funds	16		<u>(50,561)</u>	<u>(30,750)</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2022, and are signed on behalf of the board by:

Mr J Douglas
Trustee

Mrs E Jackson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Carlisle Sports

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Harraby Community Campus, Edgehill Road, Carlisle, Cumbria, CA1 3SN.

2. Statement of compliance

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3. Accounting policies

Basis of preparation

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

Going concern

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

Disclosure exemptions

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- (b) Disclosures in respect of financial instruments have not been presented.

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Fund accounting

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

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

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- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
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- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and Machinery - 25% reducing balance

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	–	–	1,000	1,000
Grants				
Grants receivable	39,300	39,300	3,000	3,000
	<u>39,300</u>	<u>39,300</u>	<u>4,000</u>	<u>4,000</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sinking fund	16,000	16,000	24,000	24,000
Services	–	–	5,650	5,650
	<u>16,000</u>	<u>16,000</u>	<u>29,650</u>	<u>29,650</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sport Activities	47,225	47,225	12,940	12,940
Support costs	27,886	27,886	45,711	45,711
	<u>75,111</u>	<u>75,111</u>	<u>58,651</u>	<u>58,651</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Sport Activities	47,225	–	47,225	12,940
Governance costs	–	27,886	27,886	45,711
	<u>47,225</u>	<u>27,886</u>	<u>75,111</u>	<u>58,651</u>

8. Analysis of support costs

	Sinking fund £	Management fee £	Total 2021 £	Total 2020 £
Premises	<u>20,000</u>	<u>24,000</u>	<u>44,000</u>	<u>44,000</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,283</u>	<u>1,711</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

11. Trustee remuneration and expenses

There were no trustees receiving remuneration in the current or previous year.

12. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2021 and 31 December 2021	<u>12,521</u>	<u>12,521</u>
Depreciation		
At 1 January 2021	7,389	7,389
Charge for the year	1,283	1,283
At 31 December 2021	<u>8,672</u>	<u>8,672</u>
Carrying amount		
At 31 December 2021	<u>3,849</u>	<u>3,849</u>
At 31 December 2020	<u>5,132</u>	<u>5,132</u>

13. Debtors

	2021 £	2020 £
Trade debtors	<u>5,184</u>	<u>29,777</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	37,309	2,841
Accruals and deferred income	24,240	24,240
	<u>61,549</u>	<u>27,081</u>

15. Provisions

	Sinking Fund £
At 1 January 2021	117,397
Additions	<u>2,603</u>
At 31 December 2021	<u>120,000</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	(30,750)	<u>55,300</u>	<u>(75,111)</u>	<u>(50,561)</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	(5,749)	<u>33,650</u>	<u>(58,651)</u>	<u>(30,750)</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,849	3,849
Current assets	127,139	127,139
Creditors less than 1 year	(61,549)	(61,549)
Provisions	(120,000)	(120,000)
Net liabilities	<u>(50,561)</u>	<u>(50,561)</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	5,132	5,132
Current assets	108,596	108,596
Creditors less than 1 year	(27,081)	(27,081)
Provisions	(117,397)	(117,397)
Net liabilities	<u>(30,750)</u>	<u>(30,750)</u>

Carlisle Sports
Management Information
Year ended 31 December 2021

The following pages do not form part of the financial statements.

Carlisle Sports

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	–	1,000
Grants receivable	<u>39,300</u>	<u>3,000</u>
	<u>39,300</u>	<u>4,000</u>
Other trading activities		
Sinking fund	<u>16,000</u>	<u>24,000</u>
Services	–	<u>5,650</u>
	<u>16,000</u>	<u>29,650</u>
Total income	<u>55,300</u>	<u>33,650</u>
Expenditure		
Expenditure on charitable activities		
Purchases	–	5,400
Rates and water	<u>37,808</u>	<u>1,068</u>
Light and heat	<u>4,799</u>	–
Repairs and maintenance	<u>1,080</u>	–
Insurance	<u>319</u>	<u>6,874</u>
Legal and professional fees	<u>726</u>	<u>1,416</u>
Telephone	<u>2,421</u>	<u>246</u>
Other office costs	<u>72</u>	<u>72</u>
Depreciation	<u>1,283</u>	<u>1,711</u>
Sinking Fund provision	<u>2,603</u>	<u>20,000</u>
Management fee	<u>24,000</u>	<u>24,000</u>
	<u>75,111</u>	<u>58,651</u>
Total expenditure	<u>75,111</u>	<u>58,651</u>
Net expenditure	<u>19,811</u>	<u>25,001</u>

Carlisle Sports

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Expenditure on charitable activities		
Sport Activities		
<i>Activities undertaken directly</i>		
Purchases	–	5,400
Rates & Water	37,808	1,068
Light & heat	4,799	–
Repairs & maintenance	1,080	–
Insurance	319	6,874
Legal and professional fees	726	1,416
Telephone	2,421	246
Other admin costs	72	72
	<u>47,225</u>	<u>12,940</u>
Governance costs		
Governance costs - depreciation	1,283	1,711
Provision for Sinking Fund	2,603	20,000
Management fee	24,000	24,000
	<u>27,886</u>	<u>45,711</u>
	<u>75,111</u>	<u>58,651</u>

CARLISLE SPORTS

England & Wales - Charity number 1158412

Accounts

CHARITY REGISTRATION NUMBER: 1158412

Carlisle Sports
Unaudited Financial Statements
31 December 2020

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Financial Statements
Year ended 31 December 2020

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Carlisle Sports

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Carlisle Sports
Charity registration number	1158412
Principal office	C/o Harraby Community Campus Edgehill Road Harraby Carlisle CA1 3SN

The trustees

Mr C Weber
Mr J Douglas
Mr G Haugh
Mr S Reed
Mrs E Jackson
Mr W Jackson

Company secretary Mrs E Jackson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

Once again we are pleased to present the Annual Report for Carlisle Sports for the year.

Our thanks and appreciation go to the trustees who have helped the trust over years and particularly over the last twelve months. We would like a special mention to the centre manager, our accounts assistant and the company secretary who have continued to do sterling work on behalf of the trust and at times have gone above and beyond on many occasions to deliver the trusts work.

The centre and its facilities have continued to provide an excellent service to its many users both young and old. It is very gratifying to see dozens of children running around enjoying themselves in all sorts of weather. New initiatives have been introduced including new cricket nets for pre-season training and increase in summer netball.

Overall 2019 was a mixed bag for the management of the trust. We again lost a number of trustees who have stood down, however two new trustees joined and at present we have 6 trustees. Further recruitment is needed to bring the number up to around 10 which would be more ideal.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Structure, governance and management *(continued)*

The lease of our premises remains unsigned as does the main lease for Harraby Community Centre. Although this is unsatisfactory, we are comforted knowing the freeholder (Cumbria County Council) are highly unlikely to terminate our presence.

The departure of the main daytime user was delayed and Newman School continued their use up to the Covid-19 lockdown. Their new school is now complete and they will no longer use the facility on a regular basis. Daily operations are being reviewed to take account of this loss.

The trust is generally in a healthy position, however the dynamics of the service will always throw up new challenges as we are now currently experiencing. This is the nature of the business we are responsible for and trust members will rise to this as and when difficulties arise.

We remain optimistic for the future and will continue to be driven and led by the founding purpose of the trust as outlined in the objectives and activities below.

Objectives and activities

1 The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2 The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3 To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such other means as the trustees may from time to time decide.

4 To provide or assist in the provision of sports facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of the youth, age, infirmity, mental or physical disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

The chairman and trustees are pleased, but with a certain amount of disquiet to present the annual report for Carlisle sports for the year 2020.

Our thanks go to all trustees, the centre manager and our accounts assistant and company secretary for carrying out their duties in a diligent manner despite it being a very difficult year.

Along with many other leisure and trust organisation 2020 has been the most difficult in memory due to Covid 19 and the continuous lockdowns. The lockdowns severely affected the operations and income generation of the facilities.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Achievements and performance *(continued)*

The day to day operation and provision of services and sporting opportunities for the local communities have been restricted to sporadic provision. We were however due to grant funding able to provide periodic children activities during school half terms.

Our objectives remain the same, however they may need to be reviewed in light of changing circumstances and financial pressures.

1. The promotion of community participation in healthy recreation in particular by the playing of sports for the benefit of the inhabitants of Carlisle and surrounding district.

2. The advancement of amateur sport by promoting outdoor and indoor sports which promote health by involving physical or mental skill or exertion, for the benefit of the inhabitants of Carlisle and surrounding districts.

3. To advance the physical education of the children and young people who are attending schools or in full time education, and young people not undergoing formal education by providing sports facilities and by such means as the trustees may from time to time decide.

4. To provide or assist in the provision of sports facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of youth, infirmity, mental or physical disability, financial hardship or social circumstances with the objective of improving their conditions of life.

Financial review

Achievements over the year were few and far between and the performance likewise for obvious reasons.

The financial position whilst relatively healthy due to governmental and other grants. Our operator GLL continues to remain under pressure to achieve the annual income targets. This likely to continue in to 2021.

Other sources will need to be targeted through sponsorship and local business initiatives.

The balance of finance at the year end was circa £100,000.

The future will continue to present many challenges which will need addressing. The trustees will be looking to stabilise the operation and financial position as we come out of Covid 19 and get back to normality.

Plans for future periods

Monthly operation meetings with GLL's site manager, Barrie Marskell will continue with quarterly financial reviews with GLL regional management to ensure Carlisle Sports charitable objects and KPI's are continuing to be sustainably met.

The facility programme and operation will need to adapt to the loss of the school daytime use.

We need to explore additional income streams.

Carlisle Sports

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The trustees' annual report was approved on 14 March 2021 and signed on behalf of the board of trustees by:

Mr C Webber
Trustee

Mrs E Jackson
Trustee and Charity Secretary

Carlisle Sports

Independent Examiner's Report to the Trustees of Carlisle Sports

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle Sports
Statement of Financial Activities
Year ended 31 December 2020

		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	4,000	4,000	11
Other trading activities	5	29,650	29,650	32,484
Total income		<u>33,650</u>	<u>33,650</u>	<u>32,495</u>
Expenditure				
Expenditure on charitable activities	6,7	58,651	58,651	53,821
Total expenditure		<u>58,651</u>	<u>58,651</u>	<u>53,821</u>
Net expenditure and net movement in funds		<u>(25,001)</u>	<u>(25,001)</u>	<u>(21,326)</u>
Reconciliation of funds				
Total funds brought forward		(5,749)	(5,749)	15,577
Total funds carried forward		<u>(30,750)</u>	<u>(30,750)</u>	<u>(5,749)</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Carlisle Sports
Statement of Financial Position
31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	12		5,132	4,143
Current assets				
Debtors	13	29,777		50,261
Cash at bank and in hand		<u>78,819</u>		<u>85,098</u>
		108,596		135,359
Creditors: amounts falling due within one year	14	<u>27,081</u>		<u>47,854</u>
Net current assets			<u>81,515</u>	<u>87,505</u>
Total assets less current liabilities			86,647	91,648
Provisions				
Other provisions	15		117,397	97,397
Net liabilities			<u>(30,750)</u>	<u>(5,749)</u>
Funds of the charity				
Unrestricted funds			<u>(30,750)</u>	<u>(5,749)</u>
Total charity funds	16		<u>(30,750)</u>	<u>(5,749)</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 March 2021, and are signed on behalf of the board by:

Mr J Douglas
Trustee

Mrs E Jackson
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Carlisle Sports

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Harraby Community Campus, Edgehill Road, Carlisle, Cumbria, CA1 3SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and Machinery - 25% reducing balance

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	1,000	1,000	–	–
Grants				
Grants receivable	3,000	3,000	11	11
	<u>4,000</u>	<u>4,000</u>	<u>11</u>	<u>11</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sinking fund	24,000	24,000	32,000	32,000
Services	5,650	5,650	484	484
	<u>29,650</u>	<u>29,650</u>	<u>32,484</u>	<u>32,484</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sport Activities	12,940	12,940	21,281	21,281
Support costs	45,711	45,711	32,540	32,540
	<u>58,651</u>	<u>58,651</u>	<u>53,821</u>	<u>53,821</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Sport Activities	12,940	–	12,940	21,281
Governance costs	–	45,711	45,711	32,540
	<u>12,940</u>	<u>45,711</u>	<u>58,651</u>	<u>53,821</u>

8. Analysis of support costs

	Sinking fund £	Management fee £	Total 2020 £	Total 2019 £
Premises	<u>20,000</u>	<u>24,000</u>	<u>44,000</u>	<u>27,218</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>1,711</u>	<u>1,381</u>

10. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

11. Trustee remuneration and expenses

There were no trustees receiving remuneration in the current or previous year.

12. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2020	9,821	9,821
Additions	<u>2,700</u>	<u>2,700</u>
At 31 December 2020	<u>12,521</u>	<u>12,521</u>
Depreciation		
At 1 January 2020	5,678	5,678
Charge for the year	<u>1,711</u>	<u>1,711</u>
At 31 December 2020	<u>7,389</u>	<u>7,389</u>
Carrying amount		
At 31 December 2020	<u>5,132</u>	<u>5,132</u>
At 31 December 2019	<u>4,143</u>	<u>4,143</u>

13. Debtors

	2020 £	2019 £
Trade debtors	<u>29,777</u>	<u>50,261</u>

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,841	47,614
Accruals and deferred income	<u>24,240</u>	<u>240</u>
	<u>27,081</u>	<u>47,854</u>

15. Provisions

	Sinking Fund £
At 1 January 2020	97,397
Additions	<u>20,000</u>
At 31 December 2020	<u>117,397</u>

Carlisle Sports

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 202			At 31 December 2020
	0	Income	Expenditure	2020
	£	£	£	£
General funds	(5,749)	<u>33,650</u>	<u>(58,651)</u>	<u>(30,750)</u>
	At 1 January 201			At 31 December 2019
	9	Income	Expenditure	2019
	£	£	£	£
General funds	<u>15,577</u>	<u>32,495</u>	<u>(53,821)</u>	<u>(5,749)</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	5,132	5,132
Current assets	108,596	108,596
Creditors less than 1 year	(27,081)	(27,081)
Provisions	<u>(117,397)</u>	<u>(117,397)</u>
Net liabilities	<u>(30,750)</u>	<u>(30,750)</u>
	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	4,143	4,143
Current assets	135,359	135,359
Creditors less than 1 year	(47,854)	(47,854)
Provisions	<u>(97,397)</u>	<u>(97,397)</u>
Net liabilities	<u>(5,749)</u>	<u>(5,749)</u>

Carlisle Sports
Management Information
Year ended 31 December 2020

The following pages do not form part of the financial statements.

Carlisle Sports

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	1,000	–
Grants receivable	3,000	11
	<u>4,000</u>	<u>11</u>
Other trading activities		
Sinking fund	24,000	32,000
Services	5,650	484
	<u>29,650</u>	<u>32,484</u>
Total income	<u>33,650</u>	<u>32,495</u>
Expenditure		
Expenditure on charitable activities		
Purchases	5,400	–
Rates and water	1,068	1,210
Repairs and maintenance	–	16,782
Insurance	6,874	–
Legal and professional fees	1,416	1,486
Telephone	246	1,421
Other office costs	72	2,802
Depreciation	1,711	1,381
Sinking Fund provision	20,000	3,218
Management fee	24,000	24,000
Share of loss	–	3,941
	<u>58,651</u>	<u>53,821</u>
Total expenditure	<u>58,651</u>	<u>53,821</u>
Net expenditure	<u>25,001</u>	<u>21,326</u>

Carlisle Sports

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Expenditure on charitable activities		
Sport Activities		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	5,400	–
Rates & Water	1,068	1,210
Repairs & maintenance	–	16,782
Direct charitable activity 1 - insurance	6,874	–
Legal and professional fees	1,416	1,486
Telephone	246	1,421
Other admin costs	72	2,802
	<u>12,940</u>	<u>21,281</u>
Governance costs		
Governance costs - depreciation	1,711	1,381
Provision for Sinking Fund	20,000	3,218
Management fee	24,000	24,000
Share of Loss	–	3,941
	<u>45,711</u>	<u>32,540</u>
Expenditure on charitable activities	<u><u>58,651</u></u>	<u><u>53,821</u></u>