

**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**

<b>Registered charity name</b>	Carlisle Sports
<b>Charity registration number</b>	1158412
<b>Principal office</b>	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)

<b>Company secretary</b>	Mrs E Jackson
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<b>Independent examiner</b>	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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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 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. Therefore 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	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	39,300	<b>39,300</b>	4,000
Other trading activities	5	16,000	<b>16,000</b>	29,650
<b>Total income</b>		<u>55,300</u>	<u><b>55,300</b></u>	<u>33,650</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	75,111	<b>75,111</b>	58,651
<b>Total expenditure</b>		<u>75,111</u>	<u><b>75,111</b></u>	<u>58,651</u>
<b>Net expenditure and net movement in funds</b>		<u>(19,811)</u>	<u><b>(19,811)</b></u>	<u>(25,001)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(30,750)	<b>(30,750)</b>	(5,749)
<b>Total funds carried forward</b>		<u>(50,561)</u>	<u><b>(50,561)</b></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 £
<b>Fixed assets</b>				
Tangible fixed assets	12		3,849	5,132
<b>Current assets</b>				
Debtors	13	5,184		29,777
Cash at bank and in hand		<u>121,955</u>		<u>78,819</u>
		127,139		108,596
<b>Creditors: amounts falling due within one year</b>	14	<u>61,549</u>		<u>27,081</u>
<b>Net current assets</b>			<u>65,590</u>	<u>81,515</u>
<b>Total assets less current liabilities</b>			<u>69,439</u>	<u>86,647</u>
<b>Provisions</b>				
Other provisions	15		120,000	117,397
<b>Net liabilities</b>			<u>(50,561)</u>	<u>(30,750)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>(50,561)</u>	<u>(30,750)</u>
<b>Total charity funds</b>	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**

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 2021

#### 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 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 £
<b>Donations</b>				
Donations	–	–	1,000	1,000
<b>Grants</b>				
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 £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Sinking fund	16,000	<b>16,000</b>	24,000	24,000
Services	—	—	5,650	5,650
	<u>16,000</u>	<u><b>16,000</b></u>	<u>29,650</u>	<u>29,650</u>

### 6. Expenditure on charitable activities by fund type

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

### 7. Expenditure on charitable activities by activity type

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

### 8. Analysis of support costs

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

### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

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

### 10. Independent examination fees

	<b>2021 £</b>	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>240</b></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 £
<b>Cost</b>		
At 1 January 2021 and 31 December 2021	12,521	12,521
<b>Depreciation</b>		
At 1 January 2021	7,389	7,389
Charge for the year	1,283	1,283
<b>At 31 December 2021</b>	<b>8,672</b>	<b>8,672</b>
<b>Carrying amount</b>		
At 31 December 2021	3,849	3,849
At 31 December 2020	5,132	5,132

#### 13. Debtors

	2021 £	2020 £
Trade debtors	5,184	29,777

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

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

#### 15. Provisions

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

# 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)	55,300	(75,111)	(50,561)

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

### 17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
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)
<b>Net liabilities</b>	<b>(50,561)</b>	<b>(50,561)</b>

	Unrestricted Funds	Total Funds
	£	£
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)
<b>Net liabilities</b>	<b>(30,750)</b>	<b>(30,750)</b>

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



# Carlisle Sports

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Sport Activities</b>		
<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>
<b>Governance costs</b>		
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>
<b>Expenditure on charitable activities</b>	<u>75,111</u>	<u>58,651</u>