

SKIPTON COMMUNITY SPORTS HUB

England & Wales · Charity number 1199037

Details

Other names SCSH

Status Registered

Legal form CIO

Registered 2022-05-23

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

Contact

Address Coulthurst Memorial Grounds
Sandylands
Carleton New Road
Skipton
BD23 2AZ

Phone 07850329097

Email damian@jdconsultants.co.uk

Website www.skiptonssportshub.co.uk

Activities

Objects: THE OBJECTIVES OF THE CIO ARE:(1) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS IN SKIPTON AND THE SURROUNDING AREA WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.(2) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR FOR THE BENEFIT OF THE INHABITANTS OF SKIPTON AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PARTICIPATING IN (BUT NOT LIMITED TO) FOOTBALL AND CRICKET.

Activities: The advancement of amateur sports to support the provision of community sport in the Craven area and uphold the principles of inclusion. Through the participation of sport across all demographics including minority and disadvantaged groups, we are supporting the benefits of being active which promotes healthy living in the community.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£55,157	£27,577	-	-
2024-09-30	£343,418	£11,417	-	-
2023-09-30	£649,640	£2,976	£646,664	0

Trustees

Name	Role	Appointed
Malcolm James Birks	Chair	2022-05-23
Adele Julie Mills		2025-09-29
Carol Edith Boothman		2025-09-29
Ian Stuart Longden		2022-05-23
Jayanta Mukherjee		2022-05-23
John Damian Smith		2022-05-23
Jonathan Henry Tomlinson		2025-09-29
Patrick Liam Eastham		2022-05-23
Paul Douglas Wright		2025-09-29

SKIPTON COMMUNITY SPORTS HUB

England & Wales - Charity number 1199037

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	10	2024		30	09	2025

Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Skipton Community Sports Hub	
Coulthurst Memorial Playing Fields, Carleton New Road	
SKIPTON	
Postcode	BD23 2AZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M J Birks	Chair		
2	J D Smith	Treasurer		
3	C A Davison	Secretary	01.10.24. to 29.09.25.	
4	P L Eastham			
5	J Mukherjee			
6	I S Longden			
7	P D Wright		29.09.25. to 30.09.25.	
8	J H Tomlinson		29.09.25. to 30.09.25.	
9	A J Mills	Secretary	29.09.25. to 30.09.25.	
10	C E Boothman		29.09.25. to 30.09.25.	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountants	Shepherd Partnership Limited	Carleton Business Park, Skipton BD23 2DE
Bankers	NatWest Bank plc	Exchange Buildings, High Street, Skipton BD23 1JA

Name of chief executive or names of senior staff members (Optional information)

--

Structure, governance and management

Description of the charity's trusts

Type of governing document

CIO Foundation dated 23 May 2022.

How the charity is constituted

Trust is governed by a Board of Trustees.

Trustee selection methods

Trustees are appointed or reappointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and activities

Summary of the objects of the charity set out in its governing document

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

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Skipton and the surrounding area by the provision of facilities for participating (but not limited to) football and cricket.

Summary of the main activities in relation to these objects

The ongoing aim is to ensure the commercial viability of the Skipton Community Sports Hub facilities and to generate income to further the charity objectives.

The Skipton Community Sports Hub supports the sporting activities of Skipton Juniors Football Club and Skipton Cricket Club, which includes around 600 children and young people from the area. The facility also serves the wider Skipton community with the Hub hosting various community groups and clubs as well as being a focal point for a wide variety of sporting activities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making
- Policy programme related investment
- Contribution made by Volunteers

Achievements and performance

Achievements and performance

Summary of the main achievements of the charity during the year

When the charity was incorporated in 2022, the primary aim was to create a new community sports facility to replace the dilapidated clubhouse of Skipton Cricket Club. We are delighted that after years of planning, this was the year our vision was realised.

The building project began in February 2023 and having opened the doors in September 2024, we have been able to enjoy our first full year of operations. The new building is stunning and delivers well equipped changing rooms for players and officials, with a spacious and welcoming lounge equipped with bar and kitchen, opening to the sports fields and stunning views across the valley. This is being delivered with sustainability at the forefront of our thinking with high levels of insulation, energy efficient air source heat pumps, heat recovery systems, and solar panels.

The year began with smiling faces as our junior footballers and their families settled in to their new home with post-match breakfast rolls and drinks. Our cricketers then staged their first end of season presentation dinner and awards with a sense of achievement and pride.

During the year we have been able to showcase the new community sports hub and it has been a delight to host visiting teams receiving excellent feed back from players and league officials alike. The new facilities are acknowledged as raising standards and it is a privilege to have been selected to host finals across football and cricket.

Use of the facilities extends beyond sport, with daily use including community groups such as dementia care, disability groups along with activity classes for young and old. This has been possible due to continued work to finish the internal fittings plus access and landscaping to provide a fully accessible and inclusive space.

We are proud to host a wide range of events including meetings and celebrations for local businesses and families, which generate valuable income to support the ongoing running and future development of the facilities for both community sports hub plus the cricket and junior football clubs.

The highlight of the year was the official opening of Skipton Community Sports Hub on Friday 13th of June. On a beautiful summer's evening, we were able to celebrate and thank all those that had made it possible. Whilst the Trustees are immensely proud, our thanks go to many funders, along with officials from sporting bodies and local council plus our members and backers across the community.

Financial review

Brief statement of the charity's policy on reserves

During the year we received grant funding and we are very grateful to Tarmac, Tesco, Skipton Step into Action, Skipton Business Finance, Rotary Club of Skipton Craven, and Skipton Town Council.

We hold cash at bank and in hand of £6,741 These funds are held to meet any unforeseen expenditure that may occur. We aim to hold at least £5,000 and no more than £25,000 in reserves at the end of the year.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

--

Other optional information

--

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Mr J D Smith	
Full name(s)	John Damian Smith	
Position (eg secretary, chair, etc)	Treasurer	
Date	22 April 2026	

**SKIPTON COMMUNITY SPORTS HUB
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

SKIPTON COMMUNITY SPORTS HUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	2025		2024	
	£	£	£	£
Fixed assets				
Freehold land and buildings		887,793		851,580
Plant and equipment		742		567
Fixtures and fittings		55,678		59,804
		<u>944,213</u>		<u>911,951</u>
Current assets				
Skipton Sports Hub Limited	69,146		67,484	
Prepayments	4,767		4,583	
Bank current accounts	6,554		20,497	
Bank deposit accounts	51		50	
Cash in hand	136		-	
	<u>80,654</u>		<u>92,614</u>	
Creditors: amounts falling due within one year				
Trade creditors	222		-	
Loans	17,500		25,000	
Accruals	900		900	
	<u>18,622</u>		<u>25,900</u>	
Net current assets		62,032		66,714
Total assets less current liabilities		<u>1,006,245</u>		<u>978,665</u>
		<u>1,006,245</u>		<u>978,665</u>
Capital and reserves				
Profit and loss reserves				
Brought forward	978,665		646,664	
Profit/(Loss) for year before tax	27,580		332,001	
	<u>1,006,245</u>		<u>978,665</u>	
Carried forward		1,006,245		978,665
		<u>1,006,245</u>		<u>978,665</u>

SKIPTON COMMUNITY SPORTS HUB

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2025	2024	2024
	£	£	£	£
Turnover				
Donations and legacies		8,884		14,284
Fundraising events		28,271		28,754
Grants re building costs		17,927		299,558
		<u>55,082</u>		<u>342,596</u>
Other income				
Bank interest received	75		822	
	<u>75</u>		<u>822</u>	
		75		822
Cost of raw materials and consumables				
Fundraising costs	9,745		3,024	
	<u>9,745</u>		<u>3,024</u>	
		(9,745)		(3,024)
Depreciation and other amounts written off assets				
Depreciation	10,073		189	
Loss on disposal of tangible assets	92		-	
	<u>10,165</u>		<u>189</u>	
		(10,165)		(189)
Other charges				
Power, light and heat	261		451	
Repairs and maintenance	714		1,651	
Insurance	5,016		2,132	
Licences	-		920	
Legal and professional fees	35		1,937	
Accountancy	1,027		900	
Bank charges	28		-	
Website costs	-		201	
Telecommunications	586		12	
	<u>7,667</u>		<u>8,204</u>	
		(7,667)		(8,204)
Profit for the year		<u>27,580</u>		<u>332,001</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Skipton Community Sports Hub

**On accounts for the year
ended**

30 September 2025

**Charity no
(if any)**

1199037

Set out on pages

8 and 9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 3.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

[Signature box]

Date:

23 April 2026

Name:

Adam John Dutton

**Relevant professional
qualification(s) or body
(if any):**

ACCA

Address:

Shepherd Partnership Limited

Carleton Business Park

Skipton BD23 2DE

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None to report.

SKIPTON COMMUNITY SPORTS HUB

England & Wales - Charity number 1199037

Accounts

Charity registration number 1199037

SKIPTON COMMUNITY SPORTS HUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

SKIPTON COMMUNITY SPORTS HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M J Birks
Mr J Mukherjee
Mr P L Eastham
Mrs C A Davison
Mr I S Longden
Mr J D Smith

Charity number

1199037

Principal address

Skipton Community Sports Hub
Coulthurst Memorial Playing Fields
Carleton New Road
SKIPTON
BD23 2AZ

Independent examiner

Shepherd Partnership Ltd
Carleton Business Park
Skipton
BD23 2DE

SKIPTON COMMUNITY SPORTS HUB

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 17

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The primary aim of the charity is to build a new, modern clubhouse and changing rooms to establish a community sports hub which will further the objectives set out in the Charity Constitution as follows.

1. To provide or assist in the provision of facilities in the interests of social welfare for recreation and other leisure time occupation of individuals in Skipton and surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. The promotion of community participation in healthy recreation in particular for the benefit of the inhabitants of Skipton and the surrounding area by the provision of facilities for participating (but not limited to) football and cricket.

The ongoing aim is to ensure commercial viability of the Skipton Community Sports Hub facilities and to generate income to further the charity objectives.

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

When the charity was incorporated in 2022, the primary aim was to create a new community sports hub facility to replace the dilapidated facilities at Skipton Cricket Club. We are therefore delighted that significant progress has been made to make this a reality with a key milestone achieved in September 2024 when the doors were opened to host events as the new home for Skipton Cricket Club and Skipton Juniors Football Club.

The building project began in February 2023 with the demolition of the dilapidated Skipton Cricket Club pavillion as the first part of a detailed building project utilising local trade resources. By the end of the 2023 financial year, the ambitious project was taking shape with the structure of a modern new building in place together with roofing, windows and doors. This enabled us to progress to the next stage of the project, supported by grant awards and fundraising to fit out the inside of the building to create the clubhouse and dressing rooms.

The project has overcome a series of challenges, including a break in that delayed progress whilst having to remedy damage to windows and doors. The weather brought relentless rainfall which meant a rethink to the plans for the waste water treatment due to the unprecedented high water table. This added cost and delay as a new solution was put in place. All this was against a backdrop of inflationary pressures and we are extremely grateful to the tenacity of the project team along with the generous financial support from our grant providers, donors and fundraisers who have raised the necessary funds to overcome the many challenges.

There has been an ongoing communication of progress via the press and local media to keep the community updated. Fundraising has been a key contributor to ensure sufficient funds to complete the project. This included the opportunity for club members and the wider community to become Founders of the new facility, helping to raise over £22K including other fundraising and donations in the financial year.

By early September, the trustees were proud to open the doors to host the last cricket matches of the season and welcome the start of the football season. The new building is stunning and delivers well equipped changing rooms for players and officials, with a spacious and welcoming lounge equipped with bar and kitchen, opening up to the sports fields and stunning views across the valley. This is being delivered with sustainability at the forefront of our thinking, with levels of insulation, energy efficient air source heat pumps, heat recovery systems and solar panels.

Work continues to finish the internal fittings plus external access and landscaping to provide a fully accessible and inclusive space opening up more opportunities for activities and sports for disabled people. With the facility now generating income to support fundraising efforts, it is anticipated that all works will be completed in Spring 2025.

Once complete, the Skipton Community Sports Hub will support the sporting activities of Skipton Juniors Football Club and Skipton Cricket Club, which includes around 600 children and young people from the area. The facility will also serve the wider Skipton community, with the Hub expected to host various community groups and clubs as well as being a focal point for a wide variety of sporting activities.

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial Review

The project has been underpinned by grant funding from Craven District Council (now North Yorkshire Council) planning gain funds per the Section 106 agreement with Yorkshire Housing, the England and Wales Cricket Trust, part of The England and Wales Cricket Board and The Premier League, The FA and Government via The Football Foundation.

In addition to funds received from individuals, fund raising events, organisations and bank interest, significant grant awards totalling £178K have been secured in the year from Bernard Sunley Foundation, North Yorkshire Rural Prosperity Fund, Garfield Weston Foundation, Tarmac Landfill Communities Fund and Tarn Moor Trust. Generous awards totalling £25.7K have also been granted in the year from Skipton Mechanics Institute, Sport England, North Yorkshire Police & Fire Commissioner, Craven Trust, Duke of Devonshire Trust, Skipton Building Society Charitable Foundation, Skipton Business Finance, Craven Step into Action, Tesco and local councillors. This support is very much appreciated in helping us create a new facility for the benefit of the sports clubs and the wider Skipton community.

During the year £369,784 had been spent on building costs plus fixtures, fittings and equipment with cash at bank of £20,547. These funds together with additional fundraising and grant awards are part of the initiatives in place to ensure funds to complete the building project. We are also grateful to loans amounting to £25k from Skipton Cricket Club and Skipton Juniors Football to ensure funds were available to instruct work, including works attributed to the charity trading arm Skipton Sports Hub Limited.

Once the building project is complete and Club loans repaid, the trustees will develop a policy of holding reserves. In the meantime, it is the policy of the trustees to ensure the funds are in place to fulfil their commitments. The ongoing aim is to generate funds to ensure the commercial viability of the Skipton Community Sports Hub facilities and to further the charity objectives.

Major Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Skipton Community Sports Hub is a Charitable Incorporated Organisation and a registered charity as from 23 May 2022. As per the constitution, the first trustees serve for a period of between two and four years. Thereafter, trustees will be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M J Birks

Mr J Mukherjee

Mr P L Eastham

Mrs C A Davison

Mr I S Longden

Mr J D Smith

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees' report was approved by the Board of Trustees.

Mr J D Smith

29 April 2025

SKIPTON COMMUNITY SPORTS HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SKIPTON COMMUNITY SPORTS HUB

I report to the trustees on my examination of the financial statements of Skipton Community Sports Hub (the charity) for the year ended 30 September 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 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

Shepherd Partnership Ltd

Carleton Business Park
Skipton
BD23 2DE

Dated: 29 April 2025

SKIPTON COMMUNITY SPORTS HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	14,284	299,558	313,842	20,357	627,740	648,097
Other trading activities	4	28,754	-	28,754	557	-	557
Investments	5	822	-	822	986	-	986
Total income		<u>43,860</u>	<u>299,558</u>	<u>343,418</u>	<u>21,900</u>	<u>627,740</u>	<u>649,640</u>
Expenditure on:							
Raising funds	6	9,576	-	9,576	2,976	-	2,976
Charitable activities	7	1,841	-	1,841	-	-	-
Total expenditure		<u>11,417</u>	<u>-</u>	<u>11,417</u>	<u>2,976</u>	<u>-</u>	<u>2,976</u>
Net income		<u>32,443</u>	<u>299,558</u>	<u>332,001</u>	<u>18,924</u>	<u>627,740</u>	<u>646,664</u>
Transfers between funds		385,700	(385,700)	-	541,598	(541,598)	-
Net movement in funds	8	<u>418,143</u>	<u>(86,142)</u>	<u>332,001</u>	<u>560,522</u>	<u>86,142</u>	<u>646,664</u>
Reconciliation of funds:							
Fund balances at 1 October 2023		560,522	86,142	646,664	-	-	-
Fund balances at 30 September 2024		<u>978,665</u>	<u>-</u>	<u>978,665</u>	<u>560,522</u>	<u>86,142</u>	<u>646,664</u>

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

SKIPTON COMMUNITY SPORTS HUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		911,951		541,598
Current assets					
Debtors	13	72,067		-	
Cash at bank and in hand		20,547		105,966	
		<u>92,614</u>		<u>105,966</u>	
Creditors: amounts falling due within one year	15	<u>(25,900)</u>		<u>(900)</u>	
Net current assets			<u>66,714</u>		<u>105,066</u>
Total assets less current liabilities			<u>978,665</u>		<u>646,664</u>
The funds of the charity					
Restricted income funds	16		-		86,142
Unrestricted funds	17		978,665		560,522
			<u>978,665</u>		<u>646,664</u>

The financial statements were approved by the trustees on 29 April 2025

Mr J D Smith

SKIPTON COMMUNITY SPORTS HUB

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20		259,301		646,578
Investing activities					
Purchase of tangible fixed assets		(370,542)		(541,598)	
Investment income received		822		986	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(369,720)		(540,612)
Financing activities					
Proceeds from borrowings		25,000		-	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) financing activities			25,000		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(85,419)		105,966
Cash and cash equivalents at beginning of year			105,966		-
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			20,547		105,966
			<u> </u>		<u> </u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Skipton Community Sports Hub is Charitable Incorporated Organisation and a registered charity. As per the constitution the first trustees serve for a period of between two and four years. Thereafter, the trustees will be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	14,284	-	14,284	20,357	-	20,357
Building and development grants	-	299,558	299,558	-	627,740	627,740
	<u>14,284</u>	<u>299,558</u>	<u>313,842</u>	<u>20,357</u>	<u>627,740</u>	<u>648,097</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	28,754	557
	<u>28,754</u>	<u>557</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	822	986
	<u>822</u>	<u>986</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	3,024	-
Advertising	201	-
	<u>3,225</u>	<u>-</u>
Trading costs		
Support costs	6,351	2,976
Total costs	<u>9,576</u>	<u>2,976</u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Expenditure on charitable activities

	2024
	£
Direct costs	
Depreciation and impairment	189
Repairs and maintenance	1,652
	<u>1,841</u>
	<u><u>1,841</u></u>
Analysis by fund	
Unrestricted funds	1,841
	<u><u>1,841</u></u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	189	-
	<u>189</u>	<u>-</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 October 2023	541,598	-	-	541,598
Additions	309,982	756	59,804	370,542
At 30 September 2024	851,580	756	59,804	912,140
Depreciation and impairment				
Depreciation charged in the year	-	189	-	189
At 30 September 2024	-	189	-	189
Carrying amount				
At 30 September 2024	851,580	567	59,804	911,951
At 30 September 2023	541,598	-	-	541,598

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Skipton Sports Hub Limited loan account	67,484	-
Prepayments and accrued income	4,583	-
	72,067	-

14 Loans and overdrafts

	2024 £	2023 £
Loans	25,000	-
Payable within one year	25,000	-

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Loans	25,000	-
Accruals and deferred income	900	900
	<u>25,900</u>	<u>900</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023 £	Incoming resources £	Transfers £	At 30 September 2024 £
Building and development grants	86,142	299,558	(385,700)	-
	<u>86,142</u>	<u>299,558</u>	<u>(385,700)</u>	<u>-</u>
Previous period:	At 1 October 2022 £	Incoming resources £	Transfers £	At 30 September 2023 £
	-	627,740	(541,598)	86,142
	<u>-</u>	<u>627,740</u>	<u>(541,598)</u>	<u>86,142</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2024 £
General funds	560,522	43,860	(11,417)	385,700	978,665
	<u>560,522</u>	<u>43,860</u>	<u>(11,417)</u>	<u>385,700</u>	<u>978,665</u>
Previous period:	At 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2023 £
General funds	-	21,900	(2,976)	541,598	560,522
	<u>-</u>	<u>21,900</u>	<u>(2,976)</u>	<u>541,598</u>	<u>560,522</u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 September 2024 are represented by:			
Tangible assets	911,951	-	911,951
Current assets/(liabilities)	(9,004)	75,718	66,714
	<u>902,947</u>	<u>75,718</u>	<u>978,665</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	541,598	-	541,598
Current assets/(liabilities)	19,824	86,142	105,966
	<u>560,522</u>	<u>86,142</u>	<u>646,664</u>

19 Related party transactions

There were no disclosable related party transactions during the period.

20 Cash generated from operations

	2024 £	2023 £
Surplus for the year	332,001	646,664
Adjustments for:		
Investment income recognised in statement of financial activities	(822)	(986)
Depreciation and impairment of tangible fixed assets	189	-
Movements in working capital:		
(Increase) in debtors	(72,067)	-
(Decrease)/increase in creditors	-	900
Cash generated from operations	<u>259,301</u>	<u>646,578</u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

21 Analysis of changes in net debt

	At 1 October 2023	Cash flows	Acquisitions and disposals	At 30 September 2024
	£	£	£	£
Cash at bank and in hand	105,966	(85,419)	-	20,547
Loans falling due within one year	-	-	(25,000)	(25,000)
	<u>105,966</u>	<u>(85,419)</u>	<u>(25,000)</u>	<u>(4,453)</u>

SKIPTON COMMUNITY SPORTS HUB

England & Wales - Charity number 1199037

Accounts

Charity registration number 1199037

**SKIPTON COMMUNITY SPORTS HUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

SKIPTON COMMUNITY SPORTS HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M J Birks	(Appointed 23 May 2022)
Mr J Mukherjee	(Appointed 23 May 2022)
Mr P L Eastham	(Appointed 23 May 2022)
Mrs C A Davison	(Appointed 23 May 2022)
Mr I S Longden	(Appointed 23 May 2022)
Mr J D Smith	(Appointed 23 May 2022)

Charity number

1199037

Principal address

Skipton Community Sports Hub
Coulthurst Memorial Playing Fields
Carleton New Road
SKIPTON
BD23 2AZ

Independent examiner

Shepherd Partnership Ltd
Carleton Business Park
Skipton
BD23 2DE

SKIPTON COMMUNITY SPORTS HUB

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

The trustees presents its annual report and financial statements for the period ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The primary aim of the charity is to build a new, modern clubhouse and changing rooms to establish a community sports hub which will further the objectives set out in the Charity Constitution as follows.

1. To provide or assist in the provision of facilities in the interests of social welfare for recreation and other leisure time occupation of individuals in Skipton and surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. The promotion of community participation in healthy recreation in particular for the benefit of the inhabitants of Skipton and the surrounding area by the provision of facilities for participating (but not limited to) football and cricket.

The ongoing aim is to ensure commercial viability of the Skipton Community Sports Hub facilities and to generate income to further the charity objectives.

SKIPTON COMMUNITY SPORTS HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

Achievements and performance

When the charity was incorporated, made up of an equal number of trustees from Skipton Juniors Football Club and Skipton Cricket Club, the primary aim was to create a new community sports hub building to replace the dilapidated facilities at Skipton Cricket Club. With planning permission in place, the focus was to generate sufficient funds to make this a reality.

In September 2022, the charity received notification from Craven District Council (now North Yorkshire Council) of £382,622 of planning gain funds as per Section 106 agreement with Yorkshire Housing. This was followed in November 2022 by a grant award of £100,000 by the England and Wales Cricket Trust, part of the England and Wales Cricket Board. Together with our own fundraising efforts, the necessary funding was secured to commence the building project when in early 2023 a grant offer of £249,780 was received from the Premier League, The FA and Government via the Football Foundation.

In February 2023, demolition of the dilapidated Skipton Cricket Club commenced as first part of a detailed building project utilising local trades resources. It has been exciting to evidence progress of the ambitious project and by the end of the financial year, the structure of a modern new building was in place together with roofing, windows and doors. Work will continue to complete the outside render and fit out the inside of the building to create the clubhouse and changing rooms. The aim is to open in Spring 2024. In summary, great progress has been achieved, especially managing the challenges of co-ordinating resource and materials, especially given the back drop of unprecedented inflationary pressures in recent times.

There has been ongoing communication of progress via the press and social media to keep the community updated. Fundraising continues to enable sufficient funds to complete the project and in September a Crowdfunder campaign was launched with a target of £20,000. This received tremendous support from the local community and we are pleased to report that since the end of the financial year, £21,567 has been raised.

Once complete, the Skipton Community Sports Hub will support the sporting activities of Skipton Juniors Football Club and Skipton Cricket Club, which includes around 600 children and young people from the area. The facility will also serve the wider Skipton community, with the Hub expected to host various community groups and clubs, as well as being a focal point for a wide variety of sporting activities. It will feature a function room, catering facilities, changing rooms and referee/umpire facilities. Further funding is being sought to complete the project including landscaping to improve accessibility and therefore opening up more opportunities for activities and sports for disabled people.

Financial review

The charity has received grant funding from Craven District Council (now North Yorkshire Council) of planning gain funds per the Section 106 agreement with Yorkshire Housing; the England and Wales Cricket Trust, part of the England and Wales Cricket Board and the Premier League, The FA and Government via the Football Foundation. Additional funds have been received from individuals, fund raising events, organisations and bank interest, enabling the charity to commence the building project in February 2023.

At the year end, £541,948 had been spent on building cost, with cash at bank of £105,966 and £104,870 of grants to be drawn down. Initiatives are in place to generate additional funds from fundraising events, donations and grants to complete the building project.

Once the building project is complete, the trustees will develop a policy of holding reserves. In the meantime, it is the policy of the trustees to ensure funds are in place ahead of any individual contract being entered into. The ongoing aim is to generate funds to ensure the commercial viability of the Skipton Community Sports Hub facilities and to further the charity objectives.

Structure, governance and management

Skipton Community Sports Hub is a Charitable Incorporated Organisation and a registered charity as from 23 May 2022. As per the constitution, the first trustees serve for a period of between two and four years. Thereafter, trustees will be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees.

SKIPTON COMMUNITY SPORTS HUB

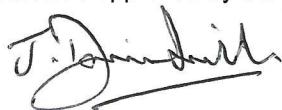
TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

The members of the trustees who served during the period and up to the date of signature of the financial statements were:

Mr M J Birks	(Appointed 23 May 2022)
Mr J Mukherjee	(Appointed 23 May 2022)
Mr P L Eastham	(Appointed 23 May 2022)
Mrs C A Davison	(Appointed 23 May 2022)
Mr I S Longden	(Appointed 23 May 2022)
Mr J D Smith	(Appointed 23 May 2022)

The trustees' report was approved by the Trustees.



Mr J D Smith

18 January 2024

SKIPTON COMMUNITY SPORTS HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SKIPTON COMMUNITY SPORTS HUB

I report to the trustees on my examination of the financial statements of Skipton Community Sports Hub (the charity) for the period ended 30 September 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 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.



Shepherd Partnership Ltd

Carleton Business Park
Skipton
BD23 2DE

Dated: 17 January 2024

SKIPTON COMMUNITY SPORTS HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	3	20,357	627,740	648,097
Other trading activities	4	557	-	557
Investments	5	986	-	986
Total income		<u>21,900</u>	<u>627,740</u>	<u>649,640</u>
Expenditure on:				
Raising funds	6	<u>2,976</u>	-	<u>2,976</u>
Net income and movement in funds		18,924	627,740	646,664
Reconciliation of funds:				
Fund balances at 23 May 2022		-	-	-
Fund balances at 30 September 2023		<u>18,924</u>	<u>627,740</u>	<u>646,664</u>

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

SKIPTON COMMUNITY SPORTS HUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023	
		£	£
Fixed assets			
Tangible assets	10		541,598
Current assets			
Cash at bank and in hand		105,966	
Creditors: amounts falling due within one year	11	900	
Net current assets			105,066
Total assets less current liabilities			646,664
The funds of the charity			
Restricted income funds	12		627,740
Unrestricted funds			18,924
			646,664

The financial statements were approved by the trustees on 18 January 2024



Mr J D Smith
Trustee

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Skipton Community Sports Hub is Charitable Incorporated Organisation and a registered charity. As per the constitution the first trustees serve for a period of between two and four years. Thereafter, the trustees will be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
-----------------------------	-----

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds £	Restricted funds £
Donations and gifts	20,357	-	20,357	-	-
Building and development grants	-	627,740	627,740	-	-
	<u>20,357</u>	<u>627,740</u>	<u>648,097</u>	<u>-</u>	<u>-</u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds £
Fundraising events	557	-

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds £
Interest receivable	986	-

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds £
Trading costs		
Support costs	2,976	-

7 Trustees

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

8 Employees

The average monthly number of employees during the period was:

	2023 Number
Total	Nil

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

10 Tangible fixed assets

	Freehold land and buildings £
Cost	
Additions	541,598
At 30 September 2023	<u>541,598</u>
Carrying amount	
At 30 September 2023	<u><u>541,598</u></u>

11 Creditors: amounts falling due within one year

	2023 £
Accruals and deferred income	900
	<u><u>900</u></u>

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 23 May 2022 £	Incoming resources £	At 30 September 2023 £
Building and development grants	-	627,740	627,740
	<u><u>-</u></u>	<u><u>627,740</u></u>	<u><u>627,740</u></u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 23 May 2022 £	Incoming resources £	Resources expended £	At 30 September 2023 £
General funds	-	21,900	(2,976)	18,924
	<u><u>-</u></u>	<u><u>21,900</u></u>	<u><u>(2,976)</u></u>	<u><u>18,924</u></u>

SKIPTON COMMUNITY SPORTS HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	-	541,598	541,598
Current assets/(liabilities)	18,924	86,142	105,066
	<u>18,924</u>	<u>627,740</u>	<u>646,664</u>
Per balance sheet	<u>18,924</u>	<u>627,740</u>	<u>646,664</u>

15 Related party transactions

There were no disclosable related party transactions during the period.