

**CRAVEN GYMNASTICS CLUB CIO**  
**Charitable Incorporated Organisation**  
**Unaudited Financial Statements**  
**31 July 2025**



**Financial Statements**

**Period ended 31 July 2025**

	<b>Page</b>
Trustees' annual report	3
Independent examiners report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10



**Trustees' annual report**  
**Period ended 31 July 2025**

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 July 2025.

The trustees have adopted the provisions of 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).

**Reference and administrative details**

<b>Registered charity name</b>	Craven Gymnastics Club CIO
<b>Charity registration number</b>	1210862
<b>Principal office and registered office</b>	Sandylands Sports Centre Off Engine Shed Lane Carleton New Road Skipton North Yorkshire BD23 2AZ
<b>The trustees</b>	Ian Hepworth Angela Malcolm Neil Malcolm Sylvia Wilkinson (appointed x February 2025)
<b>Independent examiner</b>	Janet Corbridge

**Structure, governance and management**

The Charity is a Charitable Incorporated Organisation and is governed by the terms of its Constitution. The Charity was set up by a group of gymnasts' parents and volunteers in 2024 to support growth, fundraise and support events held at the community gymnastics club. The Charity acquired the gymnastics business as a going concern and took over the ownership and management of the gymnastics club as of 1 March 2025. Trustees are recruited, appointed and removed from office following the process as set out in the CIO Constitution. The Charity's trustees work on a voluntary basis for no pay or remuneration.



## **Trustees' annual report (cont.)**

### **Period ended 31 July 2025**

The trustees attend committee meetings, held as necessary, to determine and implement the strategic direction and policy of the Charity.

#### **Objectives and activities**

The Charity's objectives (as set out in its constitution) are:

The promotion of community participation in healthy recreation for the public benefit in the Craven district area, in particular by the provision of facilities to participate in gymnastics. For the purposes of this clause "facilities" means buildings, equipment, access to coaching and organising sporting activities.

#### **Achievements and performance**

Craven Gymnastics Club CIO has this year provided gymnastics classes to over 250 children across the Craven area. Gymnasts have the opportunity to work towards new skills and earn certificates in our personalised progression scheme, over 120 awards were given out to gymnasts since the club was acquired by the charity in March 2025.

The club successfully ran its first ever in-house team competition; gymnastics is often a solo sport so this activity was introduced with the aim of developing teamwork and encouraging gymnasts to support each other as part of a team. All participants had a fantastic time and showed great sportsmanship with just 0.1 separating the top three teams!

In line with our charity objectives to benefit all in our community, we have also introduced the Love to Move scheme into our gymnastics programme. On completion of the qualification, one of our coaches has been visiting local care homes to deliver this fully seated, Dementia and Parkinson's-friendly class with great success! This is mostly funded by the club and our volunteers to reaffirm our commitment to providing healthy recreation for all.

We have also increased our inclusivity programme, partnering with a local school to provide mobile gymnastics classes. These sessions are led by a fully qualified coach and allow participants to engage with movement and gymnastics in a safe and adapted way.

Fundraising is a vital part of the club's development, especially given our future plans, and we extend our most grateful thanks to all who have contributed, volunteered and continue to support the club. Our members have loved being more involved with community projects this year, with performances at Skipton Gala and hosting fundraising activities at many local community events.



# **CRAVEN GYMNASTICS CLUB CIO**

Charitable Incorporated Organisation

## **Trustees' annual report (cont.)**

### **Period ended 31 July 2025**

#### **Financial review**

During the period to 31 July 2025, the Charity generated funds totalling £40,306. After the acquisition of the community gymnastics club, the cumulative position totalled unrestricted funds of £52,533.

The acquisition included £45,188 in cash balances, of which £10,000 was designated funds for a capital asset. The trustees have elected to release the designated funds at the year-end as they have been used for the purchase of a capital asset as originally designated.

The main source of income is from attendance fees, and fundraising activities, totalling £39,167 in the year.

Total expenditure was £38,614, giving a surplus of £1,692.

#### **Reserves policy**

Charity Commission guidelines require us to justify the amount of money held by the charity. The reserve policy is to ensure the charity is viable, to protect the charity against drops in income and to allow it to take advantage of new opportunities in the next year or two due to foreseeable changes. The charity's policy is to maintain reserves equivalent to three months' operating costs. This year the board of trustees is comfortable with the year-end reserves figure. During the year the trustees will regularly monitor the reserves in the light of the changing funding and financial climate and other risks.

#### **Plans for future periods**

The Charity is excited to be moving to a new purpose-built gymnastics facility at Sandylands Sports Centre at the end of 2025.

This will allow many more children to take part in gymnastics from around the community and reduce our ever growing waiting list, currently around 100.

We also hope to increase our inclusivity programme, offering additional SEND classes as well as stay and play and open gym sessions, and introduce our Mindful Movement classes to our home site in addition to our current offering. This facility will also have changing spaces facilities and will be fully accessible, allowing all members of the Craven community opportunity to access sport and recreation.

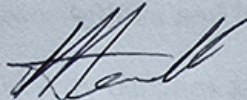
We also hope to introduce adult gymnastics classes and strength and balance classes for the over 50s. We are currently working with our local community groups to enhance our future timetable to benefit the local community the most and meet the Charities objectives.



**Trustees' annual report (cont.)**  
**Period ended 31 July 2025**

Fundraising will continue to be vital as we move facilities, therefore we have many events planned over the summer, both in the community and at local venues.

The trustees' annual report was approved on 23 February 2026 and signed on behalf of the board of trustees by:



Mr Ian Hepworth  
Chairman



**Independent Examiner's Report to the Trustees of Craven  
Gymnastics Club CIO**  
**Period ended 31 July 2025**

**Independent examiner's report to the trustees of Craven Gymnastics Club CIO**

I report to the trustees on my examination of the accounts of the Craven Gymnastics Club CIO for the period ended 31 July 2025.

**Responsibilities and basis of report**

The charity trustees 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 accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

**Independent examiner's statement**

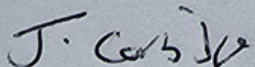
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the charity as required by section 130 of the Act;

(2) the accounts do not accord with those records; or

(3) the accounts 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.



Janet Corbridge (FCA)  
Fairview, Eshton Road  
Gargrave  
Skipton  
BD23 3PN  
23 February 2026



# CRAVEN GYMNASTICS CLUB CIO

Charitable Incorporated Organisation

## Statement of Financial Activities (including income and expenditure account)

Period ended 31 July 2025

		2025	
	Designated	Unrestricted	Total funds
	funds	funds	
	Note	£	£
<b>Income</b>			
Charitable activities	4	39,167	39,167
Other trading activities	5	1,095	1,095
Investment income	6	44	44
<b>Total income</b>		<b>40,306</b>	<b>40,306</b>
<b>Expenditure</b>			
Cost of raising funds	7	(8,479)	(8,479)
Charitable activities		-	-
Gymnastic events	8	(30,135)	(30,135)
<b>Total expenditure</b>		<b>(38,614)</b>	<b>(38,614)</b>
<b>Net income</b>		<b>1,692</b>	<b>1,692</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		-	-
Total funds acquired on			
acquisition of gymnastics club		10,000	50,841
Redesignation of funds		(10,000)	-
<b>Total funds carried forward</b>		<b>52,533</b>	<b>52,533</b>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.



**CRAVEN GYMNASTICS CLUB CIO**  
Charitable Incorporated Organisation

**Statement of financial position**

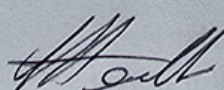
**Period ended 31 July 2025**

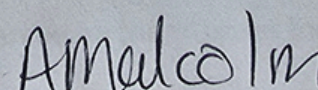
		Designated funds £	2025 Unrestricted funds £	Total funds £
<b>Fixed Assets</b>				
Tangible fixed assets	11	-	38,199	38,199
				-
<b>Current Assets</b>				
Cash at bank and in hand		-	18,068	18,068
Debtors: amounts falling due within 1 year	12	-	1,193	1,193
<b>Total current assets</b>		-	19,261	19,261
<b>Current Liabilities</b>				
Creditor: amounts falling due within 1 year	13	-	4,927	4,927
<b>Total current liabilities</b>		-	4,927	4,927
<b>Net Current Assets</b>			14,334	14,334
<b>Total assets less current liabilities</b>				
Net Assets		-	52,533	52,533
<b>Funds of the charity</b>				
Unrestricted funds	14	-	52,533	52,533
Designated funds	14	-	-	-
<b>Total charity funds</b>		-	52,533	52,533

The notes on pages 10 to 16 form part of these financial statements.

For the period ending 31 July 2025 the charity was eligible and opted to have an independent examination and was not required to have an audit under charity law. The trustees have taken advantage of this and appointed an independent examiner.

These financial statements were approved by the board of trustees and authorised for issue on 23 February 2026, and are signed on behalf of the board by:

  
Mr Ian Hepworth  
Chairman

  
Mrs Angela Malcolm  
Trustee



## **Notes to the Financial Statements**

### **Period ended 31 July 2025**

#### **1. General information**

The Charity is a public benefit entity, registered as a Charitable Incorporated Organisation in England and Wales. The address of the registered office is Sandylands Sports Centre, Off Engine Shed Lane, Carleton New Road, Skipton, BD23 2AZ, England.

#### **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 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**

In accordance with the Charities SORP (FRS102), the charity is entitled to take exemption from preparing a statement of cashflows as its gross income is below the threshold. Accordingly, no cash flow statement is presented.

##### **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 projects or commitments.



**Notes to the Financial Statements (cont.)**  
**Period ended 31 July 2025**

**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.
- 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 on raising funds includes the costs of all fundraising activities, events 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 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.



## Notes to the Financial Statements (cont.)

### Period ended 31 July 2025

#### Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulation depreciation and subsequent accumulation impairment losses.

#### Depreciation

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

Gymnastics Equipment - 20% reducing balance basis

#### 4. Charitable activities

	2025	
	Unrestricted funds	Total funds
	£	£
Charitable activities	36,393	36,393
Donations	826	826
Fundraising activities	1,947	1,947
	<u>39,167</u>	<u>39,167</u>

#### 5. Other trading activities

	2025	
	Unrestricted funds	Total funds
	£	£
Sale of merchandise	1,095	1,095
	<u>1,095</u>	<u>1,095</u>



**Notes to the Financial Statements (cont.)**  
**Period ended 31 July 2025**

**6. Investment income**

	2025	
	Unrestricted funds	Total funds
	£	£
<b>Interest receivable</b>		
Bank interest receivable on savings	44	44
	<u>44</u>	<u>44</u>

**7. Cost of generating funds**

	2025	
	Unrestricted funds	Total funds
	£	£
Fundraising event costs	1,318	1,318
Depreciation	4,736	4,736
Advertising costs	25	25
Professional Fees	2,400	2,400
	<u>8,479</u>	<u>8,479</u>

**8. Expenditure on charitable events**

	2025	
	Unrestricted funds	Total funds
	£	£
Gymnastics Club activities	1,737	1,737
Coaching costs	17,808	17,808
Premises costs	8,708	8,708
Support costs	1,883	1,883
	<u>30,135</u>	<u>30,135</u>

**9. Trustees' remuneration and benefits**

The trustees neither received nor waived any emoluments during the financial year to 31 July 2025. There was no reimbursement of expenses made to Trustees in the financial year to 31 July 2025.



**Notes to the Financial Statements (cont.)**  
**Period ended 31 July 2025**

**10. Staff costs**

The average number of employees during the year was as follows:

	<b>31.7.25</b>
Trainers	11

	<b>31.7.25</b>
	£
Wages and salaries	15,989
Employer pension contributions	23
Subcontractor costs	1,796
	<u>17,808</u>

**11. Tangible fixed assets**

	<b>2025</b>	
	<b>Gymnastics equipment</b>	<b>Totals</b>
	£	£
<b>Cost</b>		
At 1 November 2024	-	-
Additions	34,740	34,740
Acquisition of gymnastics club equipment	8,195	8,195
Disposals	-	-
<b>At 31 July 2025</b>	<u>42,935</u>	<u>42,935</u>
<b>Depreciation</b>		
At 1 November 2024	-	-
Charge for year	(4,736)	(4,736)
<b>At 31 July 2025</b>	<u>(4,736)</u>	<u>(4,736)</u>
<b>Net book value at 31 July 2025</b>	<u>38,199</u>	<u>38,199</u>



**Notes to the Financial Statements (cont.)**

**Period ended 31 July 2025**

**12. Debtors: amounts falling due within 1 year**

	2025 £
Accrued income	1,193
	<u>1,193</u>

**13. Creditors: amounts falling due within 1 year**

	2025 £
Accruals	4,927
	<u>4,927</u>



**Notes to the Financial Statements (cont.)**  
**Period ended 31 July 2025**

**14. Movement in funds**

	Incoming resources £	2025 Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,306	(38,614)	1,692
Acquisition of gymnastics club	40,841		40,841
Redesignation of funds	10,000		10,000
<b>Designated funds</b>			
Acquisition of designated funds	10,000		10,000
Redesignation of funds		(10,000)	(10,000)
<b>Total funds</b>	<b>101,147</b>	<b>(48,614)</b>	<b>52,533</b>

	Balance at 1.11.24 £	2025 Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	-	1,692	1,692
Acquisition of gymnastics club	-	40,841	40,841
Transfer of funds		10,000	10,000
<b>Designated funds</b>			
Acquisition of designated funds	-	10,000	10,000
Transfer of funds		(10,000)	(10,000)
<b>Total funds</b>	<b>-</b>	<b>52,533</b>	<b>52,533</b>

**15. Related party transactions**

Sylvia Wilkinson has served as a Trustee of the charity during the year and has one family member who is currently a paid employee of the club. This family member is paid at the same rate as all other employees in similar roles.

Angela Malcolm has served as a trustee of the charity during the year and has one family member who has been instructed to carry out work as a creditor for the club during the year. This family member was paid at the same rate as any other similar contracted work carried out.