**CHARITY REGISTRATION NUMBER: 1158412**

# Carlisle Sports

# Unaudited Financial Statements

## 30 June 2026

**GORDON CONSULTANCY LIMITED**
Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

# Carlisle Sports

## Financial Statements

## Period from 1 January 2025 to 30 June 2026


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# Carlisle Sports

## Trustees' Annual Report

## Period from 1 January 2025 to 30 June 2026

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 June 2026.

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | Carlisle Sports |
| **Charity registration number** | 1158412 |
| **Principal office** | C/o Harraby Community Campus<br>Edgehill Road<br>Harraby<br>Carlisle<br>CA1 3SN |

**The trustees**

Mr J Douglas
Mr S Higgs
Mrs J Rudd
Mrs J Ashbridge
Ms E Dixon
Mr S Reed
Mrs E Jackson

| | |
|---|---|
| **Company secretary** | Mrs E Jackson |
| **Independent examiner** | Mr R W Gordon, FCA<br>Briar Lea House<br>Brampton Road<br>Longtown<br>Carlisle<br>Cumbria<br>CA6 5TN |

**Structure, governance and management**

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

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

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

# Carlisle Sports

## Trustees' Annual Report *(continued)*

## Period from 1 January 2025 to 30 June 2026

**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**

These accounts are the final act in the winding up of our Charity. Over the last decade, Carlisle Sports has overseen the operation of the sports facilities on the Harraby campus. It has also put together a sinking fund of £100,000 towards the refurbishment of the artificial surfaces on both the full-size pitch and the five-a-side pitches. We were proud and pleased to be able to transfer that sum to Cumberland Council, as one of the major contributions towards the refurbishment project, which is due to to be completed early in 2027. The Council has now assumed responsibility for all aspects of the maintenance and running of the sports facilities at Harraby.

The Centre Manager and his young team have all worked hard over the year to maintain and promote the Centre and their efforts are very much appreciated. The use of the Centre has continued to be close to capacity. Social sessions throughout the year have included Pan disability football, Cerebral palsy football, Girls emerging talent centre, Women's Kick session, MAN V FAT, ability counts disability football, walking football, Carlisle refugee football, MIND sessions, Back 2 Netball, Drop in football and Drop in basketball sessions.

I would like to pass on my thanks to the Trustees and all members of the management board for their help and support for the Trust. Special mention must be made of the work of the Company Secretary in finalising all the Trust's affairs. Carlisle Sports CIO is now closed.

**Financial review**

The results for the year are in line with expectations.

**Plans for future periods**

Carlisle Sports CIO is now closed.

The trustees' annual report was approved on 31 August 2026 and signed on behalf of the board of trustees by:

Mr S Higgs
Trustee

Mrs E Jackson
Trustee and Charity Secretary

# Carlisle Sports

## Independent Examiner's Report to the Trustees of Carlisle Sports

## Period from 1 January 2025 to 30 June 2026

I report to the trustees on my examination of the financial statements of Carlisle Sports ('the charity') for the period ended 30 June 2026.

**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

## Period from 1 January 2025 to 30 June 2026

| | Note | Period from 1 Jan 25 to 30 Jun 26 Unrestricted funds £ | Period from 1 Jan 25 to 30 Jun 26 **Total funds** £ | Year to 31 Dec 24 Total funds £ |
|---|---|---|---|---|
| **Income and endowments** | | | | |
| Other trading activities | **4** | 21,417 | **21,417** | 57,802 |
| **Total income** | | 21,417 | **21,417** | 57,802 |
| **Expenditure** | | | | |
| Expenditure on charitable activities | **5,6** | 21,417 | **21,417** | 480 |
| **Total expenditure** | | 21,417 | **21,417** | 480 |
| **Net income and net movement in funds** | | – | **–** | 57,322 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | – | **–** | (57,322) |
| **Total funds carried forward** | | – | **–** | – |

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

## 30 June 2026

| | Note | 30 Jun 26 £ | £ | 31 Dec 24 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | **11** | | **–** | 1,462 |
| **Current assets** | | | | |
| Debtors | **12** | **–** | | 17,743 |
| Cash at bank and in hand | | **115,623** | | 147,842 |
| | | **115,623** | | 165,585 |
| **Creditors: amounts falling due within one year** | **13** | **115,623** | | 95,548 |
| **Net current liabilities** | | | **–** | 70,037 |
| **Total assets less current liabilities** | | | **–** | 71,499 |
| **Provisions** | | | | |
| Other provisions | **14** | | **–** | 71,499 |
| **Net liabilities** | | | **–** | – |

These financial statements were approved by the board of trustees and authorised for issue on 31 Aug 26, and are signed on behalf of the board by:

Mr S Higgs
Trustee

Mrs E Jackson
Trustee

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

# Carlisle Sports

## Notes to the Financial Statements

## Period from 1 January 2025 to 30 June 2026

### 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.

**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 |

### 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. Other trading activities

| | Unrestricted Funds £ | **Total Funds 2026 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Sinking fund | – | **–** | 20,499 | 20,499 |
| Services | 21,417 | **21,417** | 37,303 | 37,303 |
| | 21,417 | **21,417** | 57,802 | 57,802 |

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

| | Unrestricted Funds £ | **Total Funds 2026 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Sport Activities | 21,164 | **21,164** | 38,102 | 38,102 |
| Support costs | 253 | **253** | (37,622) | (37,622) |
| | 21,417 | **21,417** | 480 | 480 |

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

| | Activities undertaken directly | Support costs | **Total funds 2026** | Total fund 2024 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Sport Activities | 21,164 | – | **21,164** | 38,102 |
| Governance costs | – | 253 | **253** | (37,622) |
| | 21,164 | 253 | **21,417** | 480 |

### 7. Analysis of support costs

| | Sinking fund | Management fee | **Total 2026** | Total 2024 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Premises | 20,000 | 24,000 | **44,000** | 44,000 |

### 8. Net income

Net income is stated after charging/(crediting):

| | **30 Jun 26** | 31 Dec 24 |
|---|---|---|
| | **£** | £ |
| Depreciation of tangible fixed assets | **1,462** | 2,879 |

### 9. Independent examination fees

| | **Period from 1 Jan 25 to 30 Jun 26** | Year to 31 Dec 24 |
|---|---|---|
| | **£** | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | **240** | 240 |

### 10. Trustee remuneration and expenses

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

### 11. Tangible fixed assets

| | Plant and machinery £ | **Total £** |
|---|---|---|
| **Cost** | | |
| **At 1 January 2025 and 30 June 2026** | 14,834 | **14,834** |
| **Depreciation** | | |
| At 1 January 2025 | 13,372 | **13,372** |
| Charge for the period | 1,462 | **1,462** |
| **At 30 June 2026** | 14,834 | **14,834** |
| **Carrying amount** | | |
| **At 30 June 2026** | – | **–** |
| At 31 December 2024 | 1,462 | 1,462 |

### 12. Debtors

| | **30 Jun 26 £** | 31 Dec 24 £ |
|---|---|---|
| Trade debtors | **–** | 17,743 |

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

| | **30 Jun 26 £** | 31 Dec 24 £ |
|---|---|---|
| Trade creditors | **100,000** | 30,808 |
| Accruals and deferred income | **15,623** | 64,740 |
| | **115,623** | 95,548 |

### 14. Provisions

| | **Sinking Fund £** |
|---|---|
| At 1 January 2025 | **71,499** |
| Charge against provision | **(71,499)** |
| **At 30 June 2026** | **–** |

### 15. Analysis of charitable funds

**Unrestricted funds**

| | At 1 January 2025 £ | Income £ | Expenditure £ | **At 30 June 2026 £** |
|---|---|---|---|---|
| Unrestricted funds | – | 21,417 | (21,417) | **–** |

| | At 1 January 2024 £ | Income £ | Expenditure £ | At 31 December 2024 £ |
|---|---|---|---|---|
| Unrestricted funds | (57,322) | 57,802 | (480) | – |

### 16. Analysis of net assets between funds

| | Unrestricted Funds £ | **Total Funds 2026 £** |
|---|---|---|
| Tangible fixed assets | – | **–** |
| Current assets | 115,623 | **115,623** |
| Creditors less than 1 year | (115,623) | **(115,623)** |
| Provisions | – | **–** |
| **Net liabilities** | – | **–** |

| | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|
| Tangible fixed assets | 1,462 | 1,462 |
| Current assets | 165,585 | 165,585 |
| Creditors less than 1 year | (95,548) | (95,548) |
| Provisions | (71,499) | (71,499) |
| **Net liabilities** | – | – |

### 17. Related parties

During the year Mrs J Ashbridge, a trustee, provided bookkeeping services to the charity at a cost of £205 for the year, (2024 - £420).

# Carlisle Sports

## Management Information

## Period from 1 January 2025 to 30 June 2026

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

# Carlisle Sports

## Detailed Statement of Financial Activities

## Period from 1 January 2025 to 30 June 2026

| | Period from 1 Jan 25 to 30 Jun 26 £ | Year to 31 Dec 24 £ |
|---|---|---|
| **Income and endowments** | | |
| **Other trading activities** | | |
| Sinking fund | **–** | 20,499 |
| Services | **21,417** | 37,303 |
| | **21,417** | 57,802 |
| **Total income** | **21,417** | 57,802 |
| **Expenditure** | | |
| **Expenditure on charitable activities** | | |
| Rates and water | **17,028** | 2,948 |
| Light and heat | **6,324** | 19,074 |
| Repairs and maintenance | **295** | 7,425 |
| Insurance | **(3,753)** | 5,171 |
| Legal and professional fees | **80** | 446 |
| Telephone | **720** | 2,916 |
| Other office costs | **470** | 122 |
| Depreciation | **1,462** | 2,879 |
| Sinking Fund provision | **(71,499)** | (64,501) |
| Management fee | **70,290** | 24,000 |
| | **21,417** | 480 |
| **Total expenditure** | **21,417** | 480 |
| **Net income** | **–** | 57,322 |

# Carlisle Sports

## Notes to the Detailed Statement of Financial Activities

## Period from 1 January 2025 to 30 June 2026

| | Period from 1 Jan 25 to 30 Jun 26 £ | Year to 31 Dec 24 £ |
|---|---|---|
| **Expenditure on charitable activities** | | |
| **Sport Activities** | | |
| ***Activities undertaken directly*** | | |
| Rates & Water | **17,028** | 2,948 |
| Light & heat | **6,324** | 19,074 |
| Repairs & maintenance | **295** | 7,425 |
| Insurance | **(3,753)** | 5,171 |
| Legal and professional fees | **80** | 446 |
| Telephone | **720** | 2,916 |
| Other admin costs | **470** | 122 |
| | **21,164** | 38,102 |
| **Governance costs** | | |
| Governance costs - depreciation | **1,462** | 2,879 |
| Provision for Sinking Fund | **(71,499)** | (64,501) |
| Management fee | **70,290** | 24,000 |
| | **253** | (37,622) |
| **Expenditure on charitable activities** | **21,417** | 480 |