REGISTERED COMPANY NUMBER: 10538994 (England and Wales)
REGISTERED CHARITY NUMBER: 1190087

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Sherburn Community Gymnastics Club Ltd.

CFA Tax Limited
Room 4
Selby Times Business Centre
11 The Crescent
Selby
North Yorkshire
YO8 4PD

Sherburn Community Gymnastics Club Ltd.

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for the Year Ended 31 December 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Clubs charity objective is the promotion of community participation in healthy recreation in particular by the provision of facilities for gymnastics.

The Club promotes this by providing opportunities for all its members and the wider community to enjoy the benefits in health, wellbeing and personal confidence that gymnastics has to offer, in a safe, friendly and fun environment.

The Club has been supported by a number of volunteers and without this contribution of their time and energy the Club would not have been able to achieve so much in the past year. The Club has 9 coaches in its employ. All the team undergo Disclosure and Barring Service checks prior to being involved in the Club. In addition to this they must attend Safeguarding and Child Protection courses. The Club also offers the coaches and staff to undergo First Aid training, Mental Health First Aid training, Fire Marshall training.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In planning our activities for the year, we kept in mind that Charity Commissions guide on public benefit.

At the beginning of 2025 our membership take up was approximately 87%, by the end of the year we were sitting at 85%. This percentage differed throughout the year. A small decline, which we are hoping to turn around in 2026. We have given 1-1 training to anyone who required this again and helped other Clubs from the area to achieve a goal of specific moves as we have equipment other Clubs do not own. We still work along side British Blind Sport and have registered as one of their 'Ability Partners'. We have numerous gymnasts who have additional needs which cover a wide range from hearing difficulties to ADHD and autism.

The Club relies heavily on gymnasts rising through the ranks and becoming coaches which is fantastic for their self development as well as the Clubs development. We have had 2 coaches develop in this way from helper to Level 1 coach.

In 2025 the Display team from the Club represented themselves at different regional and local galas/displays. As well as Internationally competing in the Gymnastique Magique at Disney Land Paris, earning a 2nd overall place and a 1st in small groups. We have kept our relationship current with Spartac (a disability team from Edgehill). This allows our gymnasts and coaches to grow in themselves as people and coaches. The Club has run courses for British Gymnastics within our Club, which some of our coaches have attended.

FINANCIAL REVIEW

Financial position

Currently we have reserves at 31 December 2025 of £50,284, which are unrestricted funds and £1,000 restricted funds. The Club is continually upgrading the equipment and facility so this has an impact on reserves.

When we initially set up we purchased second hand equipment but have stated replacing those from the funds which have been available in the accounts, mainly for the safety of all our gymnasts.

Staffing costs were the highest expense of the year totalling over 55%.

Looking forward into 2026, we are running courses to run in the developed classroom. We are looking to expand the coaches knowledge by investing in CPD and coaching qualifications.

We are still in a strong position and would like to thank everyone for their continued support. In a time when other clubs have had to fold we are still flourishing.

Reserves policy

The Clubs reserve policy is to look at having a surplus of monies to cover 6 months or running costs, which will also run along side a repairs and replacement budget and facilities upgrade. We are looking at ensuring funds are available for ongoing training surrounding CPD. With the shock of covid some of our planned surplus hasn't been achieved but we are still working on this. The Club has an insurance policy which will help us finance the Club if it was to close due to unforeseen circumstances.

The reserves which we would like to achieve is £74,000. We cannot say how long this will take to achieve as the financial situation in the outside world is quite unstable.

Our current reserves sit at £50,284 (2024; £54,175).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10538994 (England and Wales)

Registered Charity number
1190087

Registered office
57 Pinfold Garth
Sherburn In Elmet
Leeds
North Yorkshire
LS25 6LE

Trustees
Ms A Alderson Sports coach
Miss H L Alderson Teacher
Miss S P Alderson Sports coach
C Littlewood Housewife
S K Littlewood Retired
A H Walker Retired

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Ms A Alderson

Independent Examiner
Mrs Cassandra Fennell
CFA Tax Limited
Room 4
Selby Times Business Centre
11 The Crescent
Selby
North Yorkshire
YO8 4PD

Approved by order of the board of trustees on 14 September 2026 and signed on its behalf by:



Ms A Alderson - Trustee

Independent examiner's report to the trustees of Sherburn Community Gymnastics Club Ltd. ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mrs C Fennell

Mrs Cassandra Fennell
The Association of Accounting Technicians

CFA Tax Limited
Room 4
Selby Times Business Centre
11 The Crescent
Selby
North Yorkshire
YO8 4PD

14 September 2026

Sherburn Community Gymnastics Club Ltd.

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,551	-	11,551	10,547
Charitable activities					
Unrestricted		215,548	-	215,548	-
Subscriptions and memberships		-	-	-	209,930
Other trading activities	2	3,012	-	3,012	3,441
Investment income	3	106	-	106	847
Total		230,217	-	230,217	224,765
EXPENDITURE ON					
Charitable activities					
Unrestricted		234,108	-	234,108	-
Subscriptions and memberships		-	-	-	218,020
Total		234,108	-	234,108	218,020
NET INCOME/(EXPENDITURE)		(3,891)	-	(3,891)	6,745
RECONCILIATION OF FUNDS					
Total funds brought forward		53,175	1,000	54,175	47,430
TOTAL FUNDS CARRIED FORWARD		49,284	1,000	50,284	54,175

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	8	25,259	1,000	26,259	35,426
CURRENT ASSETS					
Cash at bank		25,410	-	25,410	22,593
CREDITORS					
Amounts falling due within one year	9	(1,385)	-	(1,385)	(2,991)
NET CURRENT ASSETS		24,025	-	24,025	19,602
TOTAL ASSETS LESS CURRENT LIABILITIES		49,284	1,000	50,284	55,028
CREDITORS					
Amounts falling due after more than one year		-	-	-	(853)
NET ASSETS		49,284	1,000	50,284	54,175
FUNDS	11				
Unrestricted funds				49,284	53,175
Restricted funds				1,000	1,000
TOTAL FUNDS				50,284	54,175

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2026 and were signed on its behalf by:



A Alderson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - at varying rates on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	3,012	3,441

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	-	700
Deposit account interest	106	147
	106	847

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	9,827	11,502

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. STAFF COSTS

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

	31.12.25	31.12.24
Sports coach	9	11

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,547	-	10,547
Charitable activities			
Subscriptions and memberships	209,930	-	209,930
Other trading activities	3,441	-	3,441
Investment income	847	-	847
Total	224,765	-	224,765
EXPENDITURE ON			
Charitable activities			
Subscriptions and memberships	218,020	-	218,020
NET INCOME	6,745	-	6,745
RECONCILIATION OF FUNDS			
Total funds brought forward	46,430	1,000	47,430
TOTAL FUNDS CARRIED FORWARD	53,175	1,000	54,175

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025	86,278
Additions	660
At 31 December 2025	86,938
DEPRECIATION	
At 1 January 2025	50,852
Charge for year	9,827
At 31 December 2025	60,679
NET BOOK VALUE	
At 31 December 2025	26,259
At 31 December 2024	35,426

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9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Bank loans and overdrafts (see note 10)	785	1,980
Other creditors	-	1
Accruals and deferred income	600	1,010
	1,385	2,991

10. LOANS

An analysis of the maturity of loans is given below:

	31.12.25 £	31.12.24 £
Amounts falling due within one year on demand:		
Bank loans	785	1,980
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	853

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	53,175	(3,891)	49,284
Restricted funds			
Sherburn in Elmet Defib	1,000	-	1,000
TOTAL FUNDS	54,175	(3,891)	50,284

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,217	(234,108)	(3,891)
TOTAL FUNDS	230,217	(234,108)	(3,891)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	46,430	6,745	53,175
Restricted funds			
Sherburn in Elmet Defib	1,000	-	1,000
TOTAL FUNDS	47,430	6,745	54,175

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	224,765	(218,020)	6,745
TOTAL FUNDS	224,765	(218,020)	6,745

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	46,430	2,854	49,284
Restricted funds			
Sherburn in Elmet Defib	1,000	-	1,000
TOTAL FUNDS	47,430	2,854	50,284

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	454,982	(452,128)	2,854
TOTAL FUNDS	454,982	(452,128)	2,854

continued...

12. RELATED PARTY DISCLOSURES

Trustees, Ms A Alderson was paid £39,304 (2024: £38,532) for coaching and teaching and Miss S Alderson was also paid £28,992 (2023; £28539) for coaching and teaching in the club as declared by the charity.

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other income	11,551	10,547
Other trading activities		
Fundraising events	3,012	3,441
Investment income		
Rents received	-	700
Deposit account interest	106	147
	106	847
Charitable activities		
Subscriptions	213,316	208,112
Donations	2,232	1,818
	215,548	209,930
Total incoming resources	230,217	224,765
EXPENDITURE		
Charitable activities		
Wages	112,639	112,884
Social security	2,127	3,394
Pensions	1,738	2,133
Rates and water	812	804
Insurance	10,045	13,710
Light and heat	10,402	7,221
Telephone	2,136	1,522
Postage and stationery	154	-
Advertising	273	1,017
Sundries	6,278	5,360
Repairs and renewals	11,092	7,123
Clothing and costumes	2,881	3,336
Subscriptions	1,063	1,219
Travel and accommodation	16,254	260
Refreshments	2,195	1,641
Staff training	580	1,504
Rent	39,000	38,167
Competitions and display team	3,365	3,859
Plant and machinery	9,827	11,503
Bank interest	-	94
	232,861	216,751

	31.12.25 £	31.12.24 £
Support costs		
Governance costs		
Accountancy and legal fees	1,247	1,269
Total resources expended	234,108	218,020
Net (expenditure)/income	(3,891)	6,745