COMPANY REGISTRATION NUMBER: 14090889

CHARITY REGISTRATION NUMBER: 1197164

Carlisle Hockey Club

Company Limited by Guarantee

Unaudited Financial Statements

30 April 2026

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

Carlisle Hockey Club

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2026

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**3**
Statement of financial activities (including income and expenditure account)	**5**
Statement of financial position	**6**
Notes to the financial statements	**7**

Carlisle Hockey Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 April 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2026.

Reference and administrative details

Registered charity name	Carlisle Hockey Club
Charity registration number	1197164
Company registration number	14090889
Principal office and registered office	Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN UK

The trustees

Miss A Murray	
Mr D Thomas	(Resigned 11 May 2026)
Mr M Nixon	(Appointed 11 May 2026)
Mr R Gordon	
Mrs K Illidge	

Company secretary	Mr R Gordon
Independent examiner	Mr R Hitch, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

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

Objectives and activities

The promotion of community participation in healthy recreation for the pubic benefit in Carlisle and the surrounding area through the provision of facilities to enable the participation in the sport of amateur hockey.

Achievements and performance

The Club continues to increase its membership and develop hockey further in the local community.

Financial review

The trustees were pleased with the financial performance in the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 May 2026 and signed on behalf of the board of trustees by:

Mr R Gordon
Trustee

Carlisle Hockey Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carlisle Hockey Club

Year ended 30 April 2026

I report to the trustees on my examination of the financial statements of Carlisle Hockey Club ('the charity') for the year ended 30 April 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Mr R Hitch, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

11 May 2026

Carlisle Hockey Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments					
Donations and legacies		–	–	–	1,280
Other trading activities		39,035	–	39,035	23,699
Investment income		104	–	104	–
Total income		39,139	–	39,139	24,979
Expenditure					
Expenditure on charitable activities		33,980	1,000	34,980	20,222
Total expenditure		33,980	1,000	34,980	20,222
Net income and net movement in funds		5,159	(1,000)	4,159	4,757
Reconciliation of funds					
Total funds brought forward		7,432	1,000	8,432	3,675
Total funds carried forward		12,591	–	12,591	8,432

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 11 form part of these financial statements.

Carlisle Hockey Club

Company Limited by Guarantee

Statement of Financial Position

30 April 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		13,841	8,702
Creditors: amounts falling due within one year	**6**	1,250	270
Net current assets		12,591	8,432
Total assets less current liabilities		12,591	8,432
Net assets		12,591	8,432
Funds of the charity			
Restricted funds		–	1,000
Unrestricted funds		12,591	7,432
Total charity funds	**7**	12,591	8,432

For the year ending 30 April 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 11 May 2026, and are signed on behalf of the board by:

Mr R Gordon
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Briar Lea House, Brampton Road, Longtown, Carlisle, Cumbria, CA6 5TN, UK.

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 Companies Act 2006.

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.

(a) No cash flow statement has been presented for the company.
(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.

3. Accounting policies ***(continued)***

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.

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.

3. Accounting policies ***(continued)***

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Independent examination fees

The examiner has not charged the club a fee for the year.

6. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	–	270
Accruals and deferred income	1,250	–
	1,250	270

7. Analysis of charitable funds

Unrestricted funds

	At 1 May 2025	Income	Expenditure	**At 30 April 2026**
	£	£	£	£
General funds	7,432	39,139	(33,980)	12,591

	At 1 May 2024	Income	Expenditure	At 30 April 2025
	£	£	£	£
General funds	3,675	23,979	(20,222)	7,432

7. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 May 2025 £	Income £	Expenditure £	**At 30 April 2026 £**
Restricted Funds	1,000	–	(1,000)	–

	At 1 May 2024 £	Income £	Expenditure £	At 30 April 2025 £
Restricted Funds	–	1,000	–	1,000

8. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Current assets	13,841	–	13,841
Creditors less than 1 year	(1,250)	–	(1,250)
Net assets	12,591	–	12,591

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	7,702	1,000	8,702
Creditors less than 1 year	(270)	–	(270)
Net assets	7,432	1,000	8,432