

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales · Charity number 1034696

Details

Status Registered

Legal form Other

Registered 1994-03-11

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

Contact

Address Wiltshire School of Gymnastics
Lysander Road
Bowerhill
Melksham
SN12 6SP

Phone 01225793402

Email chair@wiltshiregymnastics.co.uk

Website www.wiltshiregymnastics.co.uk

Activities

Objects: TO ORGANISE,OR PROVIDE,OR ASSIST IN THE ORGANISATION OF FACILITIES,WHICH WILL ENABLE AND ENCOURAGE CHILDREN AND YOUNG IN FULL TIME EDUCATION TO UNDERTAKE GYMNASTICS,IN ENSURING THAT DUE ATTENTION IS GIVEN TO THE PHYSICAL EDUCATION AND DEVELOPMENT OF SUCH CHILDREN AND YOUNG PEOPLE,AS WELL AS TO THE DEVELOPMENT AND OCCUPATION OF THEIR MINDS

Activities: THE CHARITYS OBJECTIVES ARE TO ORGANIZE, PROVIDE AND ASSIST IN THE ORGANIZATION OFFACILITIES WHICH WILL ENABLE AND ENCOURAGE CHILDREN AND YOUNG IN FULL TIME EDUCATION TO UNDERTAKE GYMNASTICS IN ENSURING THAT DUE ATTENTION IS GIVEN TO THE PHYSICAL EDUCATION AND DEVELOPMENT OF SUCH CHILDREN AND YOUNG PEOPLE, AS WELL AS TO THE DEVELOPMENT AND OCCUPATION OF THEIR MINDS.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Somerset
- South Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£793,843	£736,476	£2,168,024	29
2023-11-30	£749,007	£651,504	£2,110,657	27
2022-11-30	£711,568	£628,182	£2,013,154	26
2021-11-30	£617,370	£574,920	£1,929,768	26
2020-11-30	£495,439	£563,287	-	-

Trustees

Name	Role	Appointed
Andrew Mark Edward Hunt	Chair	2014-03-25
DEREK RALPH PHILLIPS		2018-04-17
Graham Bryant		2024-12-09
Mark Bailey		2021-06-01
Mike Browne		2015-03-17

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales - Charity number 1034696

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	Dec	2023		30	Nov	2024

Section A Reference and administration details

Charity name

Wiltshire School of Gymnastics

Other names charity is known by

Registered charity number (if any)

1034696

Charity's principal address

Lysander Road, Bowerhill, Melksham

Wiltshire

Postcode

SN12 6SP

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	Andrew Hunt	Chair		
2	Mike Browne	Treasurer		
3	Claire Webb	Secretary		
4	Derek Phillips			
5	Marc Bailey			
6				
7				
8				
9				
10				
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 adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Association
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed by trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>We maintain Child Protection Policy, Enhanced DBS checks, Welfare Officers and are fully affiliated to British Gymnastics. We are accredited with British Gymnastics GymMark and Sport England Club Mark</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The charities objectives are to organise, provide and assist in the organisation of facilities which will enable and encourage children and young in full time education to undertake gymnastics. Ensuring that due attention is given to the physical education and development of such children and young people.</p>
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We currently offer a wide range of gymnastics and fitness activities for people of all ages and abilities.

Our friendly staff at the Wiltshire School of Gymnastics will introduce and develop the sport of gymnastics in a manner that encourages each gymnast to reach his/her full potential in a safe, healthy, and positive environment.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

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

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The club remains on a good financial footing and continues to develop, continuing to host many competitions through the year for both ourselves and other organisations including British Gymnastics.

As per the last few years, recruitment remains a very challenging area for WSG and many other similar clubs – we have been advertising the Head Coach role for over 4 years without any success due to the lack of coaches available with the current employment market conditions within gymnastics.

We continue to invest in both our staff and the equipment in the club to ensure continued high standards – and we have a very good level of equipment throughout. We have also continued replacing a number of pieces of aging equipment as well as introducing new equipment.

As a club we continue to be an exemplar in safeguarding and welfare to ensure the safe coaching and support of all our gymnasts in an open way with both staff and parents and believe this is being demonstrated throughout all that we do.

Section E Financial review

Brief statement of the charity's policy on reserves

We hold enough cash in the bank to cover everyday expenses and use a Deposit account to build reserves for special projects when needed. Such as redevelopment and equipment replacement.

Details of any funds materially in deficit

None

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.

Our main source of income is through training fees and through Fundraising and Competition events that we hold at the School. All income goes back into the club to purchase equipment, repair and maintain the buildings and carry out the aims in our constitution.


Section F Other optional information

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Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Hunt	
Position (eg Secretary, Chair, etc)	Chair	
Date	6/09/25	

Charity number: 1034696

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2024

Wiltshire School of Gymnastics
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For the year ended 30 November 2024

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Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statement have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Hunt
Mr D Phillips
Mr M Browne
Mr G Bryant
Mr M Bailey

Independent examiners

Chippendale and Clark
7/8 Avon Reach
Chippenham
SN15 1EE

Approved by the Board of Trustees and signed on its behalf by

..... 24 July 2025
Mr A Hunt

Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of Chartered Institute of Management Accountants, which is one of the listed bodies.

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 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.

.....
Mr Philip Clark CTA ACMA

Chippendale and Clark
7/8 Avon Reach
Chippenham
SN15 1EE

24 July 2025

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	1,050	-
Charitable activities	3	689,275	643,618
Other trading activities	4	68,556	77,833
Investments	5	11,869	7,675
Other income	6	23,093	19,881
Total		793,843	749,007
Expenditure on:			
Raising funds	7	(60,845)	(59,523)
Charitable activities	8/9	(675,631)	(591,981)
Total		(736,476)	(651,504)
Net income		57,367	97,503
Reconciliation of funds			
Total funds brought forward		2,110,657	2,013,154
Total funds carried forward		2,168,024	2,110,657

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	14	1,516,910	1,508,966
		<u>1,516,910</u>	<u>1,508,966</u>
Current assets			
Debtors	15	24,987	28,760
Cash at bank and in hand		669,469	604,714
		<u>694,456</u>	<u>633,474</u>
Creditors: amounts falling due within one year	16	(43,342)	(31,783)
Net current assets		<u>651,114</u>	<u>601,691</u>
Total assets less current liabilities		<u>2,168,024</u>	<u>2,110,657</u>
Net assets		<u>2,168,024</u>	<u>2,110,657</u>
The funds of the charity			
Unrestricted income funds	17	2,168,024	2,110,657
Total funds		<u>2,168,024</u>	<u>2,110,657</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee

24 July 2025

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	500	-
Grants received	550	-
	<u>1,050</u>	<u>-</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	106,406	98,242
Recreational Gym	401,113	384,856
Womens Gymnastics	65,357	56,657
Holiday Club	33,648	31,673
WSG Membership	82,751	72,190
	689,275	643,618
	689,275	643,618

4. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Fundraising	68,556	77,833
	68,556	77,833
	68,556	77,833

5. Investment income

	2024	2023
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	9,869	5,675
	11,869	7,675
	11,869	7,675

6. Other income

	2024	2023
	£	£
Unrestricted funds		
Feedback Tariff	11,358	9,724
BG Admin Fee Income	11,735	10,157
	23,093	19,881
	23,093	19,881

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

7. Expenditure on other trading activities

	2024	2023
	£	£
Unrestricted funds		
Fundraising	60,845	59,523
	60,845	59,523
	60,845	59,523

8. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	563,772	501,042
Support costs	111,859	90,939
	675,631	591,981
	675,631	591,981

9. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	675,631	591,981

10. Analysis of support costs

	2024	2023
	£	£
Governance costs	111,859	90,939

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	60,444	50,733
Accountancy fees	9,892	8,584
Operating lease charges - hire of plant and machinery	846	935
Staff pension contributions	6,364	6,396
	6,364	6,396

12. Staff costs and emoluments

Total staff costs for the year ended 30 November 2024 were:

	2024	2023
	£	£
Salaries and wages	381,145	351,442
Social security costs	15,617	16,866
Pension costs	6,364	6,396
	403,126	374,704

	2024	2023
Employees	29	27
	29	27

13. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

14. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2023	1,400,852	81,493	109,863	232,372	33,616	1,858,196
Additions	-	-	-	60,911	7,475	68,386
At 30 November 2024	1,400,852	81,493	109,863	293,283	41,091	1,926,582
Depreciation						
At 01 December 2023	55,894	54,575	67,041	146,330	25,390	349,230
Charge for year	7,004	8,149	10,986	29,390	4,913	60,442
At 30 November 2024	62,898	62,724	78,027	175,720	30,303	409,672
Net book values						
At 30 November 2024	1,337,954	18,769	31,836	117,563	10,788	1,516,910
At 30 November 2023	1,344,958	26,918	42,822	86,042	8,226	1,508,966

15. Debtors

	2024 £	2023 £
Amounts due within one year:		
Trade debtors	5,694	10,325
Amounts due by group and associated undertakings	5,628	5,628
Prepayments and accrued income	11,311	10,453
Other debtors	2,354	2,354
	24,987	28,760

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,336	6,935
Other creditors	34,676	22,648
Accruals and deferred income	2,330	2,200
	43,342	31,783

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

17. Movement in funds

Unrestricted Funds

	Balance at 01/12/2023 £	Incoming resources £	Outgoing resources £	Balance at 30/11/2024 £
<i>General</i>				
General	2,110,657	793,843	(736,476)	2,168,024
	2,110,657	793,843	(736,476)	2,168,024

Unrestricted Funds - Previous year

	Balance at 01/12/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/11/2023 £
<i>General</i>				
General	2,013,154	749,007	(651,504)	2,110,657
	2,013,154	749,007	(651,504)	2,110,657

Purpose of unrestricted Funds

General

To support the activities of the charity.

18. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	1,516,910	651,114	2,168,024
	1,516,910	651,114	2,168,024

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,508,966	601,691	2,110,657
	1,508,966	601,691	2,110,657
	1,508,966	601,691	2,110,657

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	500	-
Grants receivable	550	-
	1,050	-
Charitable activities		
Pre School	106,406	98,242
Recreational Gym	401,113	384,856
Womens Gymnastics	65,357	56,657
Holiday Club	33,648	31,673
Trampolineing	31,946	24,931
Events & Competitions	15,636	12,480
Schools & Groups	8,408	10,870
Team Gym	26,761	23,909
	689,275	643,618
Other trading activities		
Fundraising	68,556	77,833
	68,556	77,833
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	9,869	5,675
	11,869	7,675
Other income		
Feedback Tariff	11,358	9,724
BG Admin Fee Income	11,735	10,157
	23,093	19,881
Total incoming resources	793,843	749,007
EXPENDITURE		
Other trading activities		
Fundraising	(60,845)	(59,523)
	(60,845)	(59,523)
Charitable activities		
Staff costs - wages & salaries	(381,145)	(351,442)
Staff costs - social security costs	(15,617)	(16,866)
Staff costs - pension contributions	(6,364)	(6,396)
Operating leases - hire of plant & machinery	(846)	(935)
Rates & Water	(31,003)	(28,968)
Insurance	(12,147)	(10,593)
Travel expenses	(6,864)	(12,707)
Repairs & maintenance	(52,055)	(43,434)
Other costs	(43,077)	(22,350)
Preschool expenses	(614)	(634)
Recreational Gym expenses	(1,796)	(1,566)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2024

Womens Gym expenses	(9,685)	(3,615)
Team Gym expenses	(967)	(13)
Events & Competitions expenses	(1,489)	(972)
Holiday Club expenses	(103)	(551)
	(563,772)	(501,042)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(9,892)	(8,584)
Legal fees	(1,593)	(1,344)
Depreciation of owned assets	(60,444)	(50,733)
Partial Exemption VAT	(33,615)	(24,237)
Advertising	(142)	(408)
Profit/(Loss) on disposal of owned assets	-	164
Bank charges	(6,173)	(5,797)
	(111,859)	(90,939)
Total resources expended	(736,476)	(651,504)
Net Income	57,367	97,503

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales - Charity number 1034696

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	Dec	2022		30	Nov	2023

Section A Reference and administration details

Charity name

Wiltshire School of Gymnastics

Other names charity is known by

Registered charity number (if any)

1034696

Charity's principal address

Lysander Road, Bowerhill, Melksham

Wiltshire

Postcode

SN12 6SP

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	Andrew Hunt	Chair		
2	Mike Browne	Treasurer		
3	Claire Webb	Secretary		
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6				
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11				
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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 adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Appointed by trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>We maintain Child Protection Policy, Enhanced DBS checks, Welfare Officers and are fully affiliated to British Gymnastics. We are accredited with British Gymnastics GymMark and Sport England Club Mark</p>
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Summary of the objects of the charity set out in its governing document

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We currently offer a wide range of gymnastics and fitness activities for people of all ages and abilities.

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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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Summary of the main achievements of the charity during the year

Despite an often difficult financial climate during the period, the club remains on a good financial footing and continues to develop, continuing to host many competitions through the year for both ourselves and other organisations including British Gymnastics.

As per the last few years, recruitment remains a very challenging area for WSG and many other similar clubs – we have been advertising the Head Coach role for over 3 years without any success due to the lack of coaches available with the current employment market conditions within gymnastics.

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Details of any funds materially in deficit

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Further financial review details (Optional information)

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Section F Other optional information

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Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Hunt	
Position (eg Secretary, Chair, etc)	Chair	
Date	6/09/24	

Charity number: 1034696

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2023

Wiltshire School of Gymnastics
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For the year ended 30 November 2023

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Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2023. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statements have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Hunt
Mr D Phillips
Mr M Browne
Ms C Fletcher

Independent examiners

Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

Approved by the Board of Trustees and signed on its behalf by

.....
Mr A Hunt

Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of Chartered Institute of Management Accountants, which is one of the listed bodies.

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 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.

.....
Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

16 August 2024

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Charitable activities	2	643,618	610,572
Other trading activities	3	87,990	86,585
Investments	4	7,675	2,380
Other income	5	9,724	12,031
Total		749,007	711,568
Expenditure on:			
Raising funds	6	(59,523)	(80,989)
Charitable activities	7/8	(591,981)	(547,193)
Total		(651,504)	(628,182)
Net income		97,503	83,386
Reconciliation of funds			
Total funds brought forward		2,013,154	1,929,768
Total funds carried forward		2,110,657	2,013,154

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	13	1,508,966	1,531,547
		<u>1,508,966</u>	<u>1,531,547</u>
Current assets			
Debtors	14	28,760	28,499
Cash at bank and in hand		604,714	490,659
		<u>633,474</u>	<u>519,158</u>
Creditors: amounts falling due within one year	15	(31,783)	(37,551)
Net current assets		<u>601,691</u>	<u>481,607</u>
Total assets less current liabilities		<u>2,110,657</u>	<u>2,013,154</u>
Net assets		<u>2,110,657</u>	<u>2,013,154</u>
The funds of the charity			
Unrestricted income funds	16	2,110,657	2,013,154
Total funds		<u>2,110,657</u>	<u>2,013,154</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	98,242	88,936
Recreational Gym	384,856	380,173
Womens Gymnastics	56,657	49,339
Holiday Club	31,673	33,296
Events & Competitions	72,190	58,828
	643,618	610,572
	643,618	610,572

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2023

3. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Fundraising	10,157	7,312
Gift Aid	77,833	79,273
	87,990	86,585
	87,990	86,585

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	5,675	380
	7,675	2,380
	7,675	2,380

5. Other income

	2023	2022
	£	£
Unrestricted funds		
Feedback Tariff	9,724	9,031
Furlough income and Covid grants	-	3,000
	9,724	12,031
	9,724	12,031

6. Expenditure on other trading activities

	2023	2022
	£	£
Unrestricted funds		
Fundraising	59,523	80,989
	59,523	80,989
	59,523	80,989

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2023

7. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	501,042	445,739
Support costs	90,939	101,454
	591,981	547,193
	591,981	547,193

8. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	591,981	547,193

9. Analysis of support costs

	2023	2022
	£	£
Governance costs	90,939	101,454

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	50,733	54,037
Accountancy fees	8,584	8,135
Operating lease charges - hire of plant and machinery	935	935
Staff pension contributions	6,396	5,672
	66,648	68,784
	66,648	68,784

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2023

11. Staff costs and emoluments

Total staff costs for the year ended 30 November 2023 were:

	2023	2022
	£	£
Salaries and wages	351,442	328,522
Social security costs	16,866	7,367
Pension costs	6,396	5,672
	374,704	341,561

	2023	2022
Employees	27	26
	27	26

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2022	1,400,852	63,900	109,863	231,831	23,759	1,830,205
Additions	-	17,593	-	1,361	9,857	28,811
Disposals	-	-	-	(820)	-	(820)
At 30 November 2023	1,400,852	81,493	109,863	232,372	33,616	1,858,196
Depreciation						
At 01 December 2022	48,889	46,425	56,054	124,983	22,307	298,658
Disposals	-	-	-	(164)	-	(164)
Charge for year	7,005	8,150	10,987	21,511	3,083	50,736
At 30 November 2023	55,894	54,575	67,041	146,330	25,390	349,230
Net book values						
At 30 November 2023	1,344,958	26,918	42,822	86,042	8,226	1,508,966
At 30 November 2022	1,351,963	17,475	53,809	106,848	1,452	1,531,547

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2023

14. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Trade debtors	10,325	11,607
Amounts due by group and associated undertakings	5,628	5,524
Prepayments and accrued income	10,453	9,014
Other debtors	2,354	2,354
	28,760	28,499
	28,760	28,499

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,935	12,698
Other creditors	22,648	20,965
Accruals and deferred income	2,200	3,888
	31,783	37,551
	31,783	37,551

16. Movement in funds

Unrestricted Funds

	Balance at 01/12/2022	Incoming resources	Outgoing resources	Balance at 30/11/2023
	£	£	£	£
<i>General</i>				
General	2,013,154	749,007	(651,504)	2,110,657
	2,013,154	749,007	(651,504)	2,110,657
	2,013,154	749,007	(651,504)	2,110,657

Unrestricted Funds - Previous year

	Balance at 01/12/2021	Incoming resources	Outgoing resources	Balance at 30/11/2022
	£	£	£	£
<i>General</i>				
General	1,929,768	711,568	(628,182)	2,013,154
	1,929,768	711,568	(628,182)	2,013,154
	1,929,768	711,568	(628,182)	2,013,154

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2023

Purpose of unrestricted Funds

General

To support the activities of the charity.

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,508,966	601,691	2,110,657
	1,508,966	601,691	2,110,657

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,531,547	481,607	2,013,154
	1,531,547	481,607	2,013,154

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Pre School	98,242	88,936
Recreational Gym	384,856	380,173
Womens Gymnastics	56,657	49,339
Holiday Club	31,673	33,296
Trampolining	24,931	22,368
Events & Competitions	12,480	12,592
Schools & Groups	10,870	6,485
Team Gym	23,909	17,383
	643,618	610,572
Other trading activities		
Fundraising	10,157	7,312
Income from Gift Aid	77,833	79,273
	87,990	86,585
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	5,675	380
	7,675	2,380
Other income		
Feedback Tariff	9,724	9,031
Furlough income and Covid grants	-	3,000
	9,724	12,031
Total incoming resources	749,007	711,568
EXPENDITURE		
Other trading activities		
Fundraising	(59,523)	(80,989)
	(59,523)	(80,989)
Charitable activities		
Staff costs - wages & salaries	(351,442)	(328,522)
Staff costs - social security costs	(16,866)	(7,367)
Staff costs - pension contributions	(6,396)	(5,672)
Operating leases - hire of plant & machinery	(935)	(935)
Rates & Water	(28,968)	(25,263)
Insurance	(10,593)	(11,226)
Travel expenses	(12,707)	(2,432)
Repairs & maintenance	(43,434)	(33,226)
Other costs	(22,350)	(23,212)
Preschool expenses	(634)	(524)
Recreational Gym expenses	(1,566)	(1,997)
Womens Gym expenses	(3,615)	(4,612)
Team Gym expenses	(13)	(261)
Events & Competitions expenses	(972)	(376)
Holiday Club expenses	(551)	(114)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2023

	(501,042)	(445,739)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(8,584)	(8,135)
Legal fees	(1,344)	(1,344)
Depreciation of owned assets	(50,733)	(54,037)
Interest payable	-	(5,195)
Partial Exemption VAT	(24,237)	(32,743)
Advertising	(408)	-
Profit/(Loss) on disposal of owned assets	164	-
Bank charges	(5,797)	-
	(90,939)	(101,454)
Total resources expended	(651,504)	(628,182)
Net Income	97,503	83,386

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales - Charity number 1034696

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	Dec	2021		30	Nov	2022

Section A Reference and administration details

Charity name

Wiltshire School of Gymnastics

Other names charity is known by

Registered charity number (if any)

1034696

Charity's principal address

Lysander Road, Bowerhill, Melksham

Wiltshire

Postcode

SN12 6SP

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	Andrew Hunt	Chair		
2	Mike Browne	Treasurer		
3	Claire Webb	Secretary		
4	Derek Phillips			
5	Marc Bailey			
6				
7				
8				
9				
10				
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 adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Association
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed by trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> 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. 	<p>We maintain Child Protection Policy, Enhanced DBS checks, Welfare Officers and are fully affiliated to British Gymnastics. We are accredited with British Gymnastics GymMark and Sport England Club Mark</p>
--	---

Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The charities objectives are to organise, provide and assist in the organisation of facilities which will enable and encourage children and young in full time education to undertake gymnastics. Ensuring that due attention is given to the physical education and development of such children and young people.</p>
---	--

We currently offer a wide range of gymnastics and fitness activities for people of all ages and abilities.

Our friendly staff at the Wiltshire School of Gymnastics will introduce and develop the sport of gymnastics in a manner that encourages each gymnast to reach his/her full potential in a safe, healthy, and positive environment.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

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

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The club remains on a good financial footing and continues to develop, continuing to host many competitions through the year for both ourselves and other organisations including British Gymnastics.

As last year, recruitment remains a very challenging area for WSG– we have been advertising the Head Coach role for over 2 years without any success due to the lack of coaches available with the current employment market conditions within gymnastics.

We continue to invest in both our staff and the equipment in the club to ensure continued high standards – and we now have a very good level of equipment throughout and will be replacing all the lights in the main gym next month which is a significant investment in the future.

As I wrote last year, as a club we decided that we will be an exemplar in this area to ensure the safe coaching and support of all our gymnasts in an open way with both staff and parents and believe this is being demonstrated throughout all that we do.

Section E Financial review

Brief statement of the charity's policy on reserves

We hold enough cash in the bank to cover everyday expenses and use a Deposit account to build reserves for special projects when needed. Such as redevelopment and equipment replacement.

Details of any funds materially in deficit

None

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.

Our main source of income is through training fees and through Fundraising and Competition events that we hold at the School. All income goes back into the club to purchase equipment and to repair and maintain the buildings


Section F Other optional information

--

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Hunt	
Position (eg Secretary, Chair, etc)	Chair	
Date	10/07/23	

Mr Andrew Hunt
Wiltshire School of Gymnastics,
Lysander Road
Bowerhill,
Melksham
SN12 6SP

First Floor
Absol House
Ivy Road
Chippenham
SN15 1SB
T 01249 465435
E info@chippendaleandclark.com

chippendaleandclark.com

24th May 2023

Dear Andrew,

Please find attached the charity accounts for Wiltshire Gymnastics (charity) to 30th November 2022.

The charity made a surplus of £83,386 during the year up by 96% on 2021 (£42,450). Income totaled £711,568 (+15% / £94,198 on the previous year). Expenditure was 9% higher than 2020.

We have assumed, as previous years, that the surplus will be utilized by the charity in future years to further meet its charitable objectives.

The trustees listed in the accounts align with the Charities Commission which we have assumed is correct.

Our fees for the year of £2,000 have been included in these accounts. The invoice is being sent separately for your kind attention. Our fees have not changed for many years so please be advised that our fees for future years will be increased by 10% to £2,200+VAT

Please let me know if you have any queries.

Yours sincerely,



Lucy Key MAAT
Accountant

Charity number: 1034696

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2022

Wiltshire School of Gymnastics
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For the year ended 30 November 2022

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Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statement have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Hunt
Mr D Phillips
Mr M Browne
Ms C Webb

Independent examiners

Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

Approved by the Board of Trustees and signed on its behalf by

..... 02 June 2023
Mr A Hunt

**Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of Chartered Institute of Management Accountants, which is one of the listed bodies.

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 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.

.....
Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

02 June 2023

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	-	181
Charitable activities	3	610,572	405,860
Other trading activities	4	86,585	59,701
Investments	5	2,380	2,001
Other income	6	12,031	149,627
Total		711,568	617,370
Expenditure on:			
Raising funds	7	(80,989)	(55,587)
Charitable activities	8/9	(547,193)	(519,333)
Total		(628,182)	(574,920)
Net income		83,386	42,450
Reconciliation of funds			
Total funds brought forward		1,929,768	1,887,318
Total funds carried forward		2,013,154	1,929,768

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	14	1,531,547	1,500,368
		1,531,547	1,500,368
Current assets			
Debtors	15	28,499	13,342
Cash at bank and in hand		490,659	441,623
		519,158	454,965
Creditors: amounts falling due within one year	16	(37,551)	(25,565)
Net current assets		481,607	429,400
Total assets less current liabilities		2,013,154	1,929,768
Net assets		2,013,154	1,929,768
The funds of the charity			
Unrestricted income funds	17	2,013,154	1,929,768
Total funds		2,013,154	1,929,768

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee

02 June 2023

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from donations and legacies

	2022	2021
	£	£
Donations received	-	181
	<u>-</u>	<u>181</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	88,936	55,615
Recreational Gym	380,173	249,552
Womens Gymnastics	49,339	44,803
Holiday Club	33,296	23,020
Team Gym	58,828	32,870
	610,572	405,860
	610,572	405,860

4. Income earned from other activities

	2022	2021
	£	£
Unrestricted funds		
Fundraising	7,312	3,683
Gift Aid	79,273	56,018
	86,585	59,701
	86,585	59,701

5. Investment income

	2022	2021
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	380	1
	2,380	2,001
	2,380	2,001

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

6. Other income

	2022	2021
	£	£
Unrestricted funds		
Feedback Tariff	9,031	16,752
Furlough income and Covid grants	3,000	132,875
	12,031	149,627
	12,031	149,627

7. Expenditure on other trading activities

	2022	2021
	£	£
Unrestricted funds		
Fundraising	80,989	55,587
	80,989	55,587
	80,989	55,587

8. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	445,739	445,906
Support costs	101,454	73,427
	547,193	519,333
	547,193	519,333

9. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	547,193	519,333

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

10. Analysis of support costs

	2022	2021
	£	£
Governance costs	101,454	73,427

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	54,037	43,144
Accountancy fees	8,135	8,160
Staff pension contributions	5,672	5,952
	<u> </u>	<u> </u>

12. Staff costs and emoluments

Total staff costs for the year ended 30 November 2022 were:

	2022	2021
	£	£
Salaries and wages	328,522	349,187
Social security costs	7,367	20,348
Pension costs	5,672	5,952
	<u> </u>	<u> </u>
	341,561	375,487
	<u> </u>	<u> </u>

	2022	2021
	£	£
Employees	0	26
	<u> </u>	<u> </u>
	0	26
	<u> </u>	<u> </u>

13. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

14. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2021	1,400,852	57,193	109,863	154,335	22,747	1,744,990
Additions	-	6,707	-	77,496	1,012	85,215
At 30 November 2022	1,400,852	63,900	109,863	231,831	23,759	1,830,205
Depreciation						
At 01 December 2021	41,885	40,035	45,068	98,250	19,384	244,622
Charge for year	7,004	6,390	10,986	26,733	2,923	54,036
At 30 November 2022	48,889	46,425	56,054	124,983	22,307	298,658
Net book values						
At 30 November 2022	1,351,963	17,475	53,809	106,848	1,452	1,531,547
At 30 November 2021	1,358,967	17,158	64,795	56,085	3,363	1,500,368

The depreciation charge for the year is £(5,195) in respect of assets leased under finance leases or hire purchase contracts.

15. Debtors

	2022 £	2021 £
Amounts due within one year:		
Trade debtors	11,607	4,108
Amounts due by group and associated undertakings	5,524	5,475
Prepayments and accrued income	9,014	1,405
Other debtors	2,354	2,354
	28,499	13,342

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,698	5,429
Other creditors	20,965	16,717
Accruals and deferred income	3,888	3,419
	37,551	25,565

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

17. Movement in funds

Unrestricted Funds

	Balance at 01/12/2021	Incoming resources	Outgoing resources	Balance at 30/11/2022
	£	£	£	£
<i>General</i>				
General	1,929,768	711,568	(628,182)	2,013,154
	<u>1,929,768</u>	<u>711,568</u>	<u>(628,182)</u>	<u>2,013,154</u>

Unrestricted Funds - Previous year

	Balance at 01/12/2020	Incoming resources	Outgoing resources	Balance at 30/11/2021
	£	£	£	£
<i>General</i>				
General	1,887,318	617,370	(574,920)	1,929,768
	<u>1,887,318</u>	<u>617,370</u>	<u>(574,920)</u>	<u>1,929,768</u>

Purpose of unrestricted Funds

General

To support the activities of the charity.

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,531,547	481,607	2,013,154
	<u>1,531,547</u>	<u>481,607</u>	<u>2,013,154</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,500,368	429,400	1,929,768
	1,500,368	429,400	1,929,768
	1,500,368	429,400	1,929,768

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	-	181
	-	181
Charitable activities		
Pre School	88,936	55,615
Recreational Gym	380,173	249,552
Womens Gymnastics	49,339	44,803
Holiday Club	33,296	23,020
Trampolining	22,368	17,630
Events & Competitions	12,592	1,158
Schools & Groups	6,485	720
Team Gym	17,383	13,362
	610,572	405,860
Other trading activities		
Fundraising	7,312	3,683
Income from Gift Aid	79,273	56,018
	86,585	59,701
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	380	1
	2,380	2,001
Other income		
Feedback Tariff	9,031	16,752
Furlough income and Covid grants	3,000	132,875
	12,031	149,627
Total incoming resources	711,568	617,370
EXPENDITURE		
Other trading activities		
Fundraising	(80,989)	(55,587)
	(80,989)	(55,587)
Charitable activities		
Staff costs - wages & salaries	(328,522)	(349,187)
Staff costs - social security costs	(7,367)	(20,348)
Staff costs - pension contributions	(5,672)	(5,952)
Operating leases - hire of plant & machinery	(935)	(935)
Rates & Water	(25,263)	(20,912)
Insurance	(11,226)	(6,912)
Travel expenses	(2,432)	(297)
Repairs & maintenance	(33,226)	(22,563)
Other costs	(23,212)	(14,511)
Preschool expenses	(524)	(182)
Recreational Gym expenses	(1,997)	(85)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2022

Womens Gym expenses	(4,612)	(3,274)
Team Gym expenses	(261)	(139)
Events & Competitions expenses	(376)	(432)
Holiday Club expenses	(114)	(177)
	<u>(445,739)</u>	<u>(445,906)</u>
SUPPORT COSTS		
Governance costs		
Accountancy fees	(8,135)	(8,160)
Legal fees	(1,344)	(3,476)
Depreciation of owned assets	(54,037)	(43,144)
Interest payable	(5,195)	(3,332)
Partial Exemption VAT	(32,743)	(15,315)
	<u>(101,454)</u>	<u>(73,427)</u>
Total resources expended	<u>(628,182)</u>	<u>(574,920)</u>
Net Income	<u><u>83,386</u></u>	<u><u>42,450</u></u>

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales - Charity number 1034696

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	Dec	2020		30	Nov	2021

Section A Reference and administration details

Charity name

Wiltshire School of Gymnastics

Other names charity is known by

Registered charity number (if any)

1034696

Charity's principal address

Lysander Road, Bowerhill, Melksham

Wiltshire

Postcode

SN12 6SP

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	Andrew Hunt	Chair		
2	Mike Browne	Treasurer		
3	Claire Webb	Secretary		
4	Derek Phillips			
5				
6				
7				
8				
9				
10				
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 adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Appointed by trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>We maintain Child Protection Policy, Enhanced DBS checks, Welfare Officers and are fully affiliated to British Gymnastics. We are accredited with British Gymnastics GymMark and Sport England Club Mark</p>
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Section C Objectives and activities

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

The charities objectives are to organise, provide and assist in the organisation of facilities which will enable and encourage children and young in full time education to undertake gymnastics. Ensuring that due attention is given to the physical education and development of such children and young people.

We currently offer a wide range of gymnastics and fitness activities for people of all ages and abilities.

Our friendly staff at the Wiltshire School of Gymnastics will introduce and develop the sport of gymnastics in a manner that encourages each gymnast to reach his/her full potential in a safe, healthy, and positive environment.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

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

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The club has managed to continue to provide a level of gymnastics from socially distanced sessions to online classes and videos throughout the pandemic meaning we have been able to continue the work the charity was set up for – this has been down to the constant hard work and innovation from our team throughout the year.

Gymnastics in the UK and indeed worldwide has also needed to change and develop following the accusations of abuse in the gymnastics world leading in the UK to the Whyte Review. As a club we have decided that we will be an exemplar in this area to ensure the safe coaching and support of all our gymnasts in an open way with both staff and parents. Work has begun in this area such as adding one of the trustees to the safeguarding process and work will continue throughout the year.

Section E

Financial review

Brief statement of the charity's policy on reserves

We hold enough cash in the bank to cover everyday expenses and use a Deposit account to build reserves for special projects when needed. Such as office redevelopment.

Details of any funds materially in deficit

None

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.

Our main source of income is through training fees and through Fundraising and Competition events that we hold at the School. All income goes back into the club to purchase equipment and to repair and maintain the buildings

Section F

Other optional information

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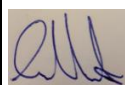
Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Andrew Hunt

Position (eg Secretary, Chair, etc)

Chair

Date

26/09/22

Charity number: 1034696

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2021

Wiltshire School of Gymnastics
Contents Page
For the year ended 30 November 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 11
Detailed Statement of Financial Activities	12 to 13

Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statement have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Hunt
Mr D Phillips
Mr M Browne
Ms C Webb

Independent examiners

Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

Approved by the Board of Trustees and signed on its behalf by

..... 28 June 2022
Mr A Hunt

Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of Chartered Institute of Management Accountants, which is one of the listed bodies.

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 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.

.....
Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

13 June 2022

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	181	413
Charitable activities	3	405,860	335,687
Other trading activities	4	59,701	30,335
Investments	5	2,001	2,383
Other income	6	149,627	126,621
Total		617,370	495,439
Expenditure on:			
Raising funds	7	(55,587)	(24,650)
Charitable activities	8/9	(519,333)	(538,637)
Total		(574,920)	(563,287)
Net income/expenditure		42,450	(67,848)
Reconciliation of funds			
Total funds brought forward		1,887,318	1,955,167
Total funds carried forward		1,929,768	1,887,319

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	14	1,500,368	1,542,199
		<u>1,500,368</u>	<u>1,542,199</u>
Current assets			
Debtors: amounts falling due within one year	15	13,342	29,275
Debtors: amounts falling due after more than one year	15	-	4,313
Cash at bank and in hand		441,623	333,512
		<u>454,965</u>	<u>367,100</u>
Creditors: amounts falling due within one year	16	(25,565)	(21,980)
Net current assets		<u>429,400</u>	<u>345,120</u>
Total assets less current liabilities		<u>1,929,768</u>	<u>1,887,319</u>
Net assets		<u>1,929,768</u>	<u>1,887,319</u>
The funds of the charity			
Unrestricted income funds	17	1,929,768	1,887,319
Total funds		<u>1,929,768</u>	<u>1,887,319</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee
28 June 2022

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	181	413
	181	413

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	55,615	65,243
Recreational Gym	249,552	188,443
Womens Gymnastics	44,803	45,540
Holiday Club	23,020	7,361
Trampolining	32,870	29,100
	405,860	335,687
	405,860	335,687

4. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Fundraising	3,683	3,726
Parties	-	4,331
Gift Aid	56,018	22,278
	59,701	30,335
	59,701	30,335

5. Investment income

	2021	2020
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	1	383
	2,001	2,383
	2,001	2,383

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

6. Other income

	2021	2020
	£	£
Unrestricted funds		
Other income	-	216
Feedback Tariff	16,752	2,032
Furlough income and Covid grants	132,875	124,373
	149,627	126,621
	149,627	126,621

7. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Fundraising	55,587	23,436
Parties	-	1,214
	55,587	24,650
	55,587	24,650

8. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	445,906	462,713
Support costs	73,427	75,924
	519,333	538,637
	519,333	538,637

9. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	519,333	538,637

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

10. Analysis of support costs

	2021	2020
	£	£
Governance costs	73,427	75,924

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	43,144	46,380
Accountancy fees	8,160	8,339
Staff pension contributions	5,952	6,189
	375,487	388,607

12. Staff costs and emoluments

Total staff costs for the year ended 30 November 2021 were:

	2021	2020
	£	£
Salaries and wages	349,187	362,439
Social security costs	20,348	19,979
Pension costs	5,952	6,189
	375,487	388,607

	2021	2020
Employees	26	26
	26	26

13. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

14. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2020	1,400,852	57,193	109,863	154,335	21,435	1,743,678
Additions	-	-	-	-	1,312	1,312
At 30 November 2021	1,400,852	57,193	109,863	154,335	22,747	1,744,990
Depreciation						
At 01 December 2020	34,881	34,316	34,082	84,228	13,972	201,479
Charge for year	7,004	5,719	10,986	14,022	5,412	43,143
At 30 November 2021	41,885	40,035	45,068	98,250	19,384	244,622
Net book values						
At 30 November 2021	1,358,967	17,158	64,795	56,085	3,363	1,500,368
At 30 November 2020	1,365,971	22,877	75,781	70,107	7,463	1,542,199

The depreciation charge for the year is £(3,332) in respect of assets leased under finance leases or hire purchase contracts.

15. Debtors

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	4,108	120
Amounts due by group and associated undertakings	5,475	9,275
Prepayments and accrued income	1,405	17,526
Other debtors	2,354	2,354
	13,342	29,275
Amounts due after more than one year:		
Other debtors	-	4,313
	-	4,313

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,429	5,605
Other creditors	16,717	13,931
Accruals and deferred income	3,419	2,444
	25,565	21,980

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

17. Movement in funds

Unrestricted Funds

	Balance at 01/12/2020	Incoming resources	Outgoing resources	Balance at 30/11/2021
	£	£	£	£
<i>General</i>				
General	1,887,318	617,370	(574,920)	1,929,768
	<u>1,887,318</u>	<u>617,370</u>	<u>(574,920)</u>	<u>1,929,768</u>

Unrestricted Funds - Previous year

	Balance at 01/12/2019	Incoming resources	Outgoing resources	Balance at 30/11/2020
	£	£	£	£
<i>General</i>				
General	1,955,167	495,439	(563,287)	1,887,319
	<u>1,955,167</u>	<u>495,439</u>	<u>(563,287)</u>	<u>1,887,319</u>

Purpose of unrestricted Funds

General

To support the activities of the charity.

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,500,368	429,400	1,929,768
	<u>1,500,368</u>	<u>429,400</u>	<u>1,929,768</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,542,199	345,120	1,887,319
	1,542,199	345,120	1,887,319
	1,542,199	345,120	1,887,319

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	181	413
	181	413
Charitable activities		
Pre School	55,615	65,243
Recreational Gym	249,552	188,443
Womens Gymnastics	44,803	45,540
Holiday Club	23,020	7,361
WSG Membership	-	131
Trampoline	17,630	11,338
Events & Competitions	1,158	2,894
Schools & Groups	720	5,005
Team Gym	13,362	9,732
	405,860	335,687
Other trading activities		
Fundraising	3,683	3,726
Income from Parties	-	4,331
Income from Gift Aid	56,018	22,278
	59,701	30,335
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	1	383
	2,001	2,383
Other income		
Other income	-	216
Feedback Tariff	16,752	2,032
Furlough income and Covid grants	132,875	124,373
	149,627	126,621
Total incoming resources	617,370	495,439
EXPENDITURE		
Other trading activities		
Fundraising	(55,587)	(19,370)
Staff costs - wages & salaries	-	(3,838)
Staff costs - social security costs	-	(228)
Cost of Parties	-	(1,214)
	(55,587)	(24,650)
Charitable activities		
Staff costs - wages & salaries	(349,187)	(358,601)
Staff costs - social security costs	(20,348)	(19,752)
Staff costs - pension contributions	(5,952)	(6,189)
Operating leases - hire of plant & machinery	(935)	(1,027)
Rates & Water	(20,912)	(20,463)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2021

Insurance	(6,912)	(6,826)
Travel expenses	(297)	(1,325)
Repairs & maintenance	(22,563)	(28,934)
Other costs	(14,511)	(16,182)
Preschool expenses	(182)	(409)
Recreational Gym expenses	(85)	(387)
Womens Gym expenses	(3,274)	(2,664)
Team Gym expenses	(139)	358
Events & Competitions expenses	(432)	(312)
Holiday Club expenses	(177)	-
	<hr/>	<hr/>
	(445,906)	(462,713)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(8,160)	(8,339)
Legal fees	(3,476)	(960)
Depreciation of owned assets	(43,144)	(46,380)
Interest payable	(3,332)	(3,723)
Partial Exemption VAT	(15,315)	(16,522)
	<hr/>	<hr/>
	(73,427)	(75,924)
Total resources expended	<hr/>	<hr/>
	(574,920)	(563,287)
Net Income	<hr/>	<hr/>
	42,450	(67,848)

Charity number: 1034696

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2021

Wiltshire School of Gymnastics
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For the year ended 30 November 2021

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Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statement have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Hunt
Mr D Phillips
Mr M Browne
Ms C Webb

Independent examiners

Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

Approved by the Board of Trustees and signed on its behalf by

..... 28 June 2022
Mr A Hunt

Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of Chartered Institute of Management Accountants, which is one of the listed bodies.

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 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.

.....
Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

13 June 2022

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	181	413
Charitable activities	3	405,860	335,687
Other trading activities	4	59,701	30,335
Investments	5	2,001	2,383
Other income	6	149,627	126,621
Total		617,370	495,439
Expenditure on:			
Raising funds	7	(55,587)	(24,650)
Charitable activities	8/9	(519,333)	(538,637)
Total		(574,920)	(563,287)
Net income/expenditure		42,450	(67,848)
Reconciliation of funds			
Total funds brought forward		1,887,318	1,955,167
Total funds carried forward		1,929,768	1,887,319

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	14	1,500,368	1,542,199
		1,500,368	1,542,199
Current assets			
Debtors: amounts falling due within one year	15	13,342	29,275
Debtors: amounts falling due after more than one year	15	-	4,313
Cash at bank and in hand		441,623	333,512
		454,965	367,100
Creditors: amounts falling due within one year	16	(25,565)	(21,980)
Net current assets		429,400	345,120
Total assets less current liabilities		1,929,768	1,887,319
Net assets		1,929,768	1,887,319
The funds of the charity			
Unrestricted income funds	17	1,929,768	1,887,319
Total funds		1,929,768	1,887,319

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee
28 June 2022

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	181	413
	<u>181</u>	<u>413</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	55,615	65,243
Recreational Gym	249,552	188,443
Womens Gymnastics	44,803	45,540
Holiday Club	23,020	7,361
Trampolining	32,870	29,100
	405,860	335,687
	405,860	335,687

4. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Fundraising	3,683	3,726
Parties	-	4,331
Gift Aid	56,018	22,278
	59,701	30,335
	59,701	30,335

5. Investment income

	2021	2020
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	1	383
	2,001	2,383
	2,001	2,383

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

6. Other income

	2021	2020
	£	£
Unrestricted funds		
Other income	-	216
Feedback Tariff	16,752	2,032
Furlough income and Covid grants	132,875	124,373
	149,627	126,621
	149,627	126,621

7. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Fundraising	55,587	23,436
Parties	-	1,214
	55,587	24,650
	55,587	24,650

8. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	445,906	462,713
Support costs	73,427	75,924
	519,333	538,637
	519,333	538,637

9. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	519,333	538,637

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

10. Analysis of support costs

	2021	2020
	£	£
Governance costs	73,427	75,924

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	43,144	46,380
Accountancy fees	8,160	8,339
Staff pension contributions	5,952	6,189
	375,487	388,607

12. Staff costs and emoluments

Total staff costs for the year ended 30 November 2021 were:

	2021	2020
	£	£
Salaries and wages	349,187	362,439
Social security costs	20,348	19,979
Pension costs	5,952	6,189
	375,487	388,607

	2021	2020
Employees	26	26
	26	26

13. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

14. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2020	1,400,852	57,193	109,863	154,335	21,435	1,743,678
Additions	-	-	-	-	1,312	1,312
At 30 November 2021	1,400,852	57,193	109,863	154,335	22,747	1,744,990
Depreciation						
At 01 December 2020	34,881	34,316	34,082	84,228	13,972	201,479
Charge for year	7,004	5,719	10,986	14,022	5,412	43,143
At 30 November 2021	41,885	40,035	45,068	98,250	19,384	244,622
Net book values						
At 30 November 2021	1,358,967	17,158	64,795	56,085	3,363	1,500,368
At 30 November 2020	1,365,971	22,877	75,781	70,107	7,463	1,542,199

The depreciation charge for the year is £(3,332) in respect of assets leased under finance leases or hire purchase contracts.

15. Debtors

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	4,108	120
Amounts due by group and associated undertakings	5,475	9,275
Prepayments and accrued income	1,405	17,526
Other debtors	2,354	2,354
	13,342	29,275
Amounts due after more than one year:		
Other debtors	-	4,313
	-	4,313

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,429	5,605
Other creditors	16,717	13,931
Accruals and deferred income	3,419	2,444
	25,565	21,980

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

17. Movement in funds

Unrestricted Funds

	Balance at 01/12/2020	Incoming resources	Outgoing resources	Balance at 30/11/2021
	£	£	£	£
<i>General</i>				
General	1,887,318	617,370	(574,920)	1,929,768
	<u>1,887,318</u>	<u>617,370</u>	<u>(574,920)</u>	<u>1,929,768</u>

Unrestricted Funds - Previous year

	Balance at 01/12/2019	Incoming resources	Outgoing resources	Balance at 30/11/2020
	£	£	£	£
<i>General</i>				
General	1,955,167	495,439	(563,287)	1,887,319
	<u>1,955,167</u>	<u>495,439</u>	<u>(563,287)</u>	<u>1,887,319</u>

Purpose of unrestricted Funds

General

To support the activities of the charity.

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,500,368	429,400	1,929,768
	<u>1,500,368</u>	<u>429,400</u>	<u>1,929,768</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,542,199	345,120	1,887,319
	1,542,199	345,120	1,887,319
	1,542,199	345,120	1,887,319

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	181	413
	181	413
Charitable activities		
Pre School	55,615	65,243
Recreational Gym	249,552	188,443
Womens Gymnastics	44,803	45,540
Holiday Club	23,020	7,361
WSG Membership	-	131
Trampoline	17,630	11,338
Events & Competitions	1,158	2,894
Schools & Groups	720	5,005
Team Gym	13,362	9,732
	405,860	335,687
Other trading activities		
Fundraising	3,683	3,726
Income from Parties	-	4,331
Income from Gift Aid	56,018	22,278
	59,701	30,335
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	1	383
	2,001	2,383
Other income		
Other income	-	216
Feedback Tariff	16,752	2,032
Furlough income and Covid grants	132,875	124,373
	149,627	126,621
Total incoming resources	617,370	495,439
EXPENDITURE		
Other trading activities		
Fundraising	(55,587)	(19,370)
Staff costs - wages & salaries	-	(3,838)
Staff costs - social security costs	-	(228)
Cost of Parties	-	(1,214)
	(55,587)	(24,650)
Charitable activities		
Staff costs - wages & salaries	(349,187)	(358,601)
Staff costs - social security costs	(20,348)	(19,752)
Staff costs - pension contributions	(5,952)	(6,189)
Operating leases - hire of plant & machinery	(935)	(1,027)
Rates & Water	(20,912)	(20,463)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2021

Insurance	(6,912)	(6,826)
Travel expenses	(297)	(1,325)
Repairs & maintenance	(22,563)	(28,934)
Other costs	(14,511)	(16,182)
Preschool expenses	(182)	(409)
Recreational Gym expenses	(85)	(387)
Womens Gym expenses	(3,274)	(2,664)
Team Gym expenses	(139)	358
Events & Competitions expenses	(432)	(312)
Holiday Club expenses	(177)	-
	<hr/>	<hr/>
	(445,906)	(462,713)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(8,160)	(8,339)
Legal fees	(3,476)	(960)
Depreciation of owned assets	(43,144)	(46,380)
Interest payable	(3,332)	(3,723)
Partial Exemption VAT	(15,315)	(16,522)
	<hr/>	<hr/>
	(73,427)	(75,924)
Total resources expended	<hr/>	<hr/>
	(574,920)	(563,287)
Net Income	<hr/>	<hr/>
	42,450	(67,848)

WILTSHIRE SCHOOL OF GYMNASTICS

England & Wales - Charity number 1034696

Accounts

Wiltshire School of Gymnastics
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 November 2020

Wiltshire School of Gymnastics
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Wiltshire School of Gymnastics
Report of the Trustees
For the year ended 30 November 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 2020. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Going concern

These financial statements have been prepared on the basis of being a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wiltshire School of Gymnastics
Charity registration number	1034696
Principal address	Lysander Road Bowerhill Melksham Wiltshire SN12 6SP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr A Griffin
(: 30 November 2020)
Mr A Hunt
Mr D Phillips
Mr M Browne
Ms C Webb

Independent examiners	Chippendale and Clark First Floor, Absol House Ivy Road Industrial Estate Chippenham SN15 1SB
------------------------------	---

Approved by the Board of Trustees and signed on its behalf by

.....
Mr A Hunt

Wiltshire School of Gymnastics
Independent Examiners Report to the Trustees
For the year ended 30 November 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners 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 by virtue of my membership of , which is one of the listed bodies.

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 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.

.....
Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
Chippenham
SN15 1SB

13 April 2021

Wiltshire School of Gymnastics
Statement of Financial Activities
For the year ended 30 November 2020

	Notes	Unrestricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2	413	-
Charitable activities	3	335,687	643,311
Other trading activities	4	30,335	37,998
Investments	5	2,383	3,190
Other income	6	126,621	12,422
Total		495,439	696,921
Expenditure on:			
Raising funds	7	(24,650)	(28,693)
Charitable activities	8/9	(538,637)	(599,648)
Total		(563,287)	(628,341)
Net income/expenditure		(67,848)	68,580
Reconciliation of funds			
Total funds brought forward		1,955,167	1,886,587
Total funds carried forward		1,887,319	1,955,167

Wiltshire School of Gymnastics
Statement of Financial Position
As at 30 November 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	14	1,542,199	1,579,301
		1,542,199	1,579,301
Current assets			
Debtors: amounts falling due within one year	15	29,275	12,328
Debtors: amounts falling due after more than one year	15	4,313	4,313
Cash at bank and in hand		333,512	408,026
		367,100	424,667
Creditors: amounts falling due within one year	16	(21,980)	(48,801)
Net current assets		345,120	375,866
Total assets less current liabilities		1,887,319	1,955,167
Net assets		1,887,319	1,955,167
The funds of the charity			
Unrestricted income funds	17	1,887,319	1,955,167
Total funds		1,887,319	1,955,167

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr A Hunt
Trustee

Wiltshire School of Gymnastics
Notes to the Financial Statements
For the year ended 30 November 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Wiltshire School of Gymnastics meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

These financial statement have been prepared on the basis that the charity is a going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Extension Costs	0.5% Straight line
Plant and Machinery	10% Straight line
Office Equipment	25% Straight line
Refurbishments	10% Straight line
Gymnastics Equipment	20% Reducing balance

2. Income from donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Donations received	413	-
	<u>413</u>	<u>-</u>

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>To provide facilities to enable and encourage children and young people to undertake gymnastics</i>		
Pre School	65,243	108,871
Recreational Gym	188,443	376,707
Womens Gymnastics	45,540	67,441
Holiday Club	7,361	23,306
Gymnast Development	29,100	66,986
	335,687	643,311
	335,687	643,311

4. Income earned from other activities

	2020	2019
	£	£
Unrestricted funds		
Fundraising	3,726	19,623
Parties	4,331	14,296
Gift Aid	22,278	4,079
	30,335	37,998
	30,335	37,998

5. Investment income

	2020	2019
	£	£
Unrestricted funds		
Income from investment properties	2,000	2,000
Bank interest receivable	383	1,190
	2,383	3,190
	2,383	3,190

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

6. Other income

	2020	2019
	£	£
Unrestricted funds		
Other income	216	3,483
Feedback Tariff	2,032	8,939
Furlough income and Covid grants	124,373	-
	126,621	12,422
	126,621	12,422

7. Expenditure on other trading activities

	2020	2019
	£	£
Unrestricted funds		
Fundraising	23,436	25,633
Parties	1,214	3,060
	24,650	28,693
	24,650	28,693

8. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
To provide facilities to enable and encourage children and young people to undertake gymnastics	462,713	495,333
Support costs	75,924	104,315
	538,637	599,648
	538,637	599,648

9. Costs of charitable activities by activity type

	2020	2019
	£	£
Activities undertaken directly		
To provide facilities to enable and encourage children and young people to undertake gymnastics	538,637	599,648

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

10. Analysis of support costs

	2020	2019
	£	£
Governance costs	75,924	104,315

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of owned fixed assets	46,380	48,575
Accountancy fees	8,339	9,091
Operating lease charges - hire of plant and machinery	1,027	-
Staff pension contributions	6,189	5,467
	388,607	366,648

12. Staff costs and emoluments

Total staff costs for the year ended 30 November 2020 were:

	2020	2019
	£	£
Salaries and wages	362,439	351,030
Social security costs	19,979	10,151
Pension costs	6,189	5,467
	388,607	366,648

13. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

14. Tangible fixed assets

Cost or valuation	Extension Costs £	Plant and Machinery £	Refurbishme nts £	Gymnastics Equipment £	Office Equipment £	Total £
At 01 December 2019	1,400,852	57,193	109,863	145,208	21,285	1,734,401
Additions	-	-	-	9,127	150	9,277
At 30 November 2020	1,400,852	57,193	109,863	154,335	21,435	1,743,678
Depreciation						
At 01 December 2019	27,877	28,597	23,095	66,702	8,829	155,099
Charge for year	7,004	5,719	10,986	17,527	5,143	46,380
At 30 November 2020	34,881	34,316	34,082	84,228	13,972	201,479
Net book values						
At 30 November 2020	1,365,971	22,877	75,782	70,106	7,463	1,542,200
At 30 November 2019	1,372,975	28,597	86,768	78,506	12,457	1,579,303

The depreciation charge for the year is £(3,723) in respect of assets leased under finance leases or hire purchase contracts.

15. Debtors

	2020 £	2019 £
Amounts due within one year:		
Trade debtors	120	1,010
Amounts due by group and associated undertakings	9,275	8,600
Prepayments and accrued income	17,526	364
Other debtors	2,354	2,354
	29,275	12,328
Amounts due after more than one year:		
Other debtors	4,313	4,313
	4,313	4,313

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	5,605	19,599
Other creditors	13,931	22,141
Accruals and deferred income	2,444	7,061
	21,980	48,801

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

17. Movement in funds

Unrestricted Funds

	Balance at 01/12/2019 £	Incoming resources £	Outgoing resources £	Balance at 30/11/2020 £
<i>General</i>				
General	1,955,167	495,439	(563,287)	1,887,319
	1,955,167	495,439	(563,287)	1,887,319

Unrestricted Funds - Previous year

	Balance at 01/12/2018 £	Incoming resources £	Outgoing resources £	Balance at 30/11/2019 £
<i>General</i>				
General	1,886,587	696,921	(628,341)	1,955,167
	1,886,587	696,921	(628,341)	1,955,167

Purpose of unrestricted Funds

General

To support the activities of the charity.

18. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	1,542,199	345,120	1,887,319
	1,542,199	345,120	1,887,319

Wiltshire School of Gymnastics
Notes to the Financial Statements Continued
For the year ended 30 November 2020

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,579,301	375,866	1,955,167
	1,579,301	375,866	1,955,167
	1,579,301	375,866	1,955,167

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities
For the year ended 30 November 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	413	-
	413	-
Charitable activities		
Pre School	65,243	108,871
Recreational Gym	188,443	376,707
Womens Gymnastics	45,540	67,441
Holiday Club	7,361	23,306
WSG Membership	131	13,233
Trampolining	11,338	12,713
Events & Competitions	2,894	10,626
Schools & Groups	5,005	12,621
Team Gym	9,732	17,793
	335,687	643,311
Other trading activities		
Fundraising	3,726	19,623
Income from Parties	4,331	14,296
Income from Gift Aid	22,278	4,079
	30,335	37,998
Investments		
Income from investment properties	2,000	2,000
Bank interest receivable	383	1,190
	2,383	3,190
Other income		
Other income	216	3,483
Feedback Tariff	2,032	8,939
Furlough income and Covid grants	124,373	-
	126,621	12,422
Total incoming resources	495,439	696,921
EXPENDITURE		
Other trading activities		
Fundraising	(19,370)	(18,405)
Staff costs - wages & salaries	(3,838)	(6,842)
Staff costs - social security costs	(228)	(386)
Cost of Parties	(1,214)	(3,060)
	(24,650)	(28,693)
Charitable activities		
Staff costs - wages & salaries	(358,601)	(344,189)
Staff costs - social security costs	(19,752)	(9,765)
Staff costs - pension contributions	(6,189)	(5,467)
Operating leases - hire of plant & machinery	(1,027)	-
Rates & Water	(20,463)	(29,974)
Insurance	(6,826)	(6,442)

Wiltshire School of Gymnastics
Detailed Statement of Financial Activities Continued
For the year ended 30 November 2020

Travel expenses	(1,325)	(9,605)
Repairs & maintenance	(28,934)	(46,962)
Other costs	(16,182)	(28,072)
Preschool expenses	(409)	(755)
Recreational Gym expenses	(387)	(5,186)
Womens Gym expenses	(2,664)	(7,462)
Team Gym expenses	358	(131)
Events & Competitions expenses	(312)	(1,323)
	<u>(462,713)</u>	<u>(495,333)</u>
SUPPORT COSTS		
Governance costs		
Accountancy fees	(8,339)	(9,091)
Legal fees	(960)	-
Depreciation of owned assets	(46,380)	(48,575)
Interest payable	(3,723)	(7,049)
Partial Exemption VAT	(16,522)	(39,600)
	<u>(75,924)</u>	<u>(104,315)</u>
Total resources expended	<u>(563,287)</u>	<u>(628,341)</u>
Net Expenditure	<u>(67,848)</u>	<u>68,580</u>