

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.

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)

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.

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

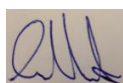
Section G

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

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 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 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
	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

7. Expenditure on other trading activities

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

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
	<u>375,487</u>	<u>388,607</u>

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
	<u>375,487</u>	<u>388,607</u>

	2021	2020
	£	£
Employees	26	26
	<u>26</u>	<u>26</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 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
	1,887,318	617,370	(574,920)	1,929,768

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
	1,955,167	495,439	(563,287)	1,887,319

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
	1,500,368	429,400	1,929,768

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

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
Trampolining	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)	-
	(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)
	(73,427)	(75,924)
Total resources expended	(574,920)	(563,287)
Net Income	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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Wiltshire School of Gymnastics
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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 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 Webb

Independent examiners

Chippendale and Clark
First Floor, Absol House
Ivy Road Industrial Estate
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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

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Independent examiners statement

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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.

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Philip Clark
ACMA
Chippendale and Clark
First Floor, Absol House
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13 June 2022

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

	Notes	Unrestricted funds £	2020 £
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Charitable activities	3	405,860	335,687
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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.

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Going concern

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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
	<u>149,627</u>	<u>126,621</u>

7. Expenditure on other trading activities

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

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
	<u>519,333</u>	<u>538,637</u>

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
	<u><u>375,487</u></u>	<u><u>388,607</u></u>

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
	<u><u>375,487</u></u>	<u><u>388,607</u></u>

	2021	2020
	£	£
Employees	26	26
	<u><u>26</u></u>	<u><u>26</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 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
	1,887,318	617,370	(574,920)	1,929,768

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
	1,955,167	495,439	(563,287)	1,887,319

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
	1,500,368	429,400	1,929,768

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

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
Trampolining	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)	-
	(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)
	(73,427)	(75,924)
Total resources expended	(574,920)	(563,287)
Net Income	42,450	(67,848)