

# 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				
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10				
11				
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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 <b>may choose</b> to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policies and procedures adopted for the induction and training of trustees;</li> <li>• the charity's organisational structure and any wider network with which the charity works;</li> <li>• relationship with any related parties;</li> <li>• trustees' consideration of major risks and the system and procedures to manage them.</li> </ul>	<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 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

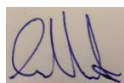
## Section G

## 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](mailto:info@chippendaleandclark.com)

[chippendaleandclark.com](http://chippendaleandclark.com)

24<sup>th</sup> May 2023

Dear Andrew,

Please find attached the charity accounts for Wiltshire Gymnastics (charity) to 30<sup>th</sup> 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  
Contents Page  
For the year ended 30 November 2022

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

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Wiltshire School of Gymnastics
<b>Charity registration number</b>	1034696
<b>Principal address</b>	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 £
<b>Income and endowments from:</b>			
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
<b>Total</b>		<b>711,568</b>	<b>617,370</b>
<b>Expenditure on:</b>			
Raising funds	7	(80,989)	(55,587)
Charitable activities	8/9	(547,193)	(519,333)
<b>Total</b>		<b>(628,182)</b>	<b>(574,920)</b>
<b>Net income</b>		<b>83,386</b>	<b>42,450</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,929,768	1,887,318
<b>Total funds carried forward</b>		<b>2,013,154</b>	<b>1,929,768</b>

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

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

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

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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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<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
	<b>610,572</b>	<b>405,860</b>
	<b>610,572</b>	<b>405,860</b>

**4. Income earned from other activities**

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

**5. Investment income**

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

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

**6. Other income**

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

**7. Expenditure on other trading activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Fundraising	80,989	55,587
	<b>80,989</b>	<b>55,587</b>

**8. Costs of charitable activities by fund type**

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

**9. Costs of charitable activities by activity type**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Activities undertaken directly</b>		
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**

	<b>2022</b>	<b>2021</b>
	£	£
Governance costs	101,454	73,427

**11. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation of owned fixed assets	54,037	43,144
Accountancy fees	8,135	8,160
Staff pension contributions	5,672	5,952
	<u><u>341,561</u></u>	<u><u>375,487</u></u>

**12. Staff costs and emoluments**

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

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

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

**14. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Extension Costs £</b>	<b>Plant and Machinery £</b>	<b>Refurbishme nts £</b>	<b>Gymnastics Equipment £</b>	<b>Office Equipment £</b>	<b>Total £</b>
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	<b>1,400,852</b>	<b>63,900</b>	<b>109,863</b>	<b>231,831</b>	<b>23,759</b>	<b>1,830,205</b>
<b>Depreciation</b>						
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	<b>48,889</b>	<b>46,425</b>	<b>56,054</b>	<b>124,983</b>	<b>22,307</b>	<b>298,658</b>
<b>Net book values</b>						
At 30 November 2022	<b>1,351,963</b>	<b>17,475</b>	<b>53,809</b>	<b>106,848</b>	<b>1,452</b>	<b>1,531,547</b>
At 30 November 2021	<b>1,358,967</b>	<b>17,158</b>	<b>64,795</b>	<b>56,085</b>	<b>3,363</b>	<b>1,500,368</b>

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

**15. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts due within one year:</b>		
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
	<b>28,499</b>	<b>13,342</b>

**16. Creditors: amounts falling due within one year**

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

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
	<b>1,929,768</b>	<b>711,568</b>	<b>(628,182)</b>	<b>2,013,154</b>

**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
	<b>1,887,318</b>	<b>617,370</b>	<b>(574,920)</b>	<b>1,929,768</b>

**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 £
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,531,547	481,607	2,013,154
	<b>1,531,547</b>	<b>481,607</b>	<b>2,013,154</b>

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			
General			
General	1,500,368	429,400	1,929,768
	<b>1,500,368</b>	<b>429,400</b>	<b>1,929,768</b>

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

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	-	181
	<b>-</b>	<b>181</b>
<b>Charitable activities</b>		
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
	<b>610,572</b>	<b>405,860</b>
<b>Other trading activities</b>		
Fundraising	7,312	3,683
Income from Gift Aid	79,273	56,018
	<b>86,585</b>	<b>59,701</b>
<b>Investments</b>		
Income from investment properties	2,000	2,000
Bank interest receivable	380	1
	<b>2,380</b>	<b>2,001</b>
<b>Other income</b>		
Feedback Tariff	9,031	16,752
Furlough income and Covid grants	3,000	132,875
	<b>12,031</b>	<b>149,627</b>
<b>Total incoming resources</b>	<b>711,568</b>	<b>617,370</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising	(80,989)	(55,587)
	<b>(80,989)</b>	<b>(55,587)</b>
<b>Charitable activities</b>		
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)
	<b>(445,739)</b>	<b>(445,906)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
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)
	<b>(101,454)</b>	<b>(73,427)</b>
<b>Total resources expended</b>	<b>(628,182)</b>	<b>(574,920)</b>
<b>Net Income</b>	<b>83,386</b>	<b>42,450</b>