

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		
4	Derek Phillips			
5	Marc Bailey			
6				
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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

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.

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 have replaced all the lights in the main gym which is a significant investment in the future. We have also replaced a number of pieces of aging equipment as well as introducing new equipment.

As a club we continue to 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, repair and maintain the buildings and carry out the aims in our constitution.

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

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

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

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

5. Other income

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

6. Expenditure on other trading activities

	2023	2022
	£	£
Unrestricted funds		
Fundraising	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

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

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

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

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

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

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