

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				
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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 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

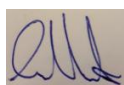
Section G

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 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
Mr G Bryant
Mr M Bailey

Independent examiners	Chippendale and Clark 7/8 Avon Reach Chippenham SN15 1EE
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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
		1,516,910	1,508,966
Current assets			
Debtors	15	24,987	28,760
Cash at bank and in hand		669,469	604,714
		694,456	633,474
Creditors: amounts falling due within one year	16	(43,342)	(31,783)
Net current assets		651,114	601,691
Total assets less current liabilities		2,168,024	2,110,657
Net assets		2,168,024	2,110,657
The funds of the charity			
Unrestricted income funds	17	2,168,024	2,110,657
Total funds		2,168,024	2,110,657

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

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

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

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

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

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
	<u>60,444</u>	<u>50,733</u>

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
	<u>403,126</u>	<u>374,704</u>

	2024	2023
Employees	29	27
	<u>29</u>	<u>27</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 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

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
Trampolining	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