



## **Dover Gymnastics Club Report of the trustees for the year ending 31 March 2022**

### **Charity Number 1098350**

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The Charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the charity act 2011 and that an independent examiner is needed.

The Charity (Dover Gymnastics Club) has over the last years 2021-2022 managed to survive the dramatic decrease in the number of participants in our various sporting activities. This was mainly due to the fact that many gymnasts quit during the lockdown, and it was quite difficult to recover to the pre-lockdown numbers. None the less we are working and developing different strategies to reach the level of membership that will help us stabilise our turnover.

We have opened different new classes targeting the physically and mentally challenged members of our society as well as the school educated children to give them access to sport. We are also working with the local sports trust to develop sports in schools and carry out outreach activities to attract more youngsters to the sport.

We are also looking to bigger premisses to accommodate all what we want to do in terms of sporting activities and mainly introduce a male section to it.

We are glad to report that the club is healthy and has received a large support from parents and members through their donations during the this period.

The Charity Trustees would like to thank all Parents and volunteers who have participated in making our Club what it is. We also would like to thank all our staff for the professionalism, dedication, and commitment to the cub, they have demonstrated over the years to make it so successful.

Chairman of the Board

Rachid Bellili

11/11/2022

## **Dover Gymnastics Club Report of the trustees for the year ending 31 March 2022**



**PORT OF DOVER**  
community fund



Registration number: 04520819

# Dover Gymnastics Club Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 27 March 2022

Cannons  
Chartered Certified  
Unit 1A  
Park Farm Road  
Park Farm Industrial Estate  
Folkestone  
Kent  
CT19 5EY

# **Dover Gymnastics Club Limited**

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# **Dover Gymnastics Club Limited**

## **Company Information**

<b>Director</b>	Mr R Bellili
<b>Registered office</b>	No. 2 Poulton Close Dover Kent CT17 0HL
<b>Accountants</b>	Cannons Chartered Certified Unit 1A Park Farm Road Park Farm Industrial Estate Folkestone Kent CT19 5EY

## **Dover Gymnastics Club Limited**

### **Director's Report for the Year Ended 27 March 2022**

The director presents his report and the financial statements for the year ended 27 March 2022.

#### **Director of the company**

The director who held office during the year was as follows:

Mr R Bellili

#### **Principal activity**


The principal activity of the company is Gymnastics club

#### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 11 November 2022

.....  
Mr R Bellili  
Director



**Chartered Certified Accountants' Report to the Director on the Preparation of the  
Unaudited Statutory Accounts of  
Dover Gymnastics Club Limited  
for the Year Ended 27 March 2022**

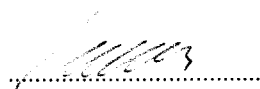
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dover Gymnastics Club Limited for the year ended 27 March 2022 as set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Dover Gymnastics Club Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Dover Gymnastics Club Limited and state those matters that we have agreed to state to the Board of Directors of Dover Gymnastics Club Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dover Gymnastics Club Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dover Gymnastics Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Dover Gymnastics Club Limited. You consider that Dover Gymnastics Club Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dover Gymnastics Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Cannons  
Chartered Certified  
Unit 1A  
Park Farm Road  
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CT19 5EY

11 November 2022

## **Dover Gymnastics Club Limited**

### **Profit and Loss Account for the Year Ended 27 March 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
Turnover		140,313	149,357
Cost of sales		<u>(2,020)</u>	<u>(422)</u>
Gross surplus		138,293	148,935
Administrative expenses		<u>(183,304)</u>	<u>(140,105)</u>
Operating (deficit)/surplus		(45,011)	8,830
Interest payable and similar expenses		<u>(829)</u>	<u>-</u>
(Deficit)/surplus before tax	4	<u>(45,840)</u>	<u>8,830</u>
(Deficit)/surplus for the financial year		<u><u>(45,840)</u></u>	<u><u>8,830</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

**Statement of Comprehensive Income for the Year Ended 27 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	<u>(45,840)</u>	<u>8,830</u>
Total comprehensive income for the year	<u><u>(45,840)</u></u>	<u><u>8,830</u></u>

The notes on pages 8 to 12 form an integral part of these financial statements.



**Dover Gymnastics Club Limited**  
**(Registration number: 04520819)**  
**Balance Sheet as at 27 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	7,515	9,395
<b>Current assets</b>			
Debtors	6	1,889	1,434
Cash at bank and in hand		<u>159,995</u>	<u>211,505</u>
		161,884	212,939
<b>Creditors: Amounts falling due within one year</b>	7	<u>(42,755)</u>	<u>(49,850)</u>
<b>Net current assets</b>		<u>119,129</u>	<u>163,089</u>
<b>Net assets</b>		<u>126,644</u>	<u>172,484</u>
<b>Reserves</b>			
Retained earnings		<u>126,644</u>	<u>172,484</u>
Surplus		<u>126,644</u>	<u>172,484</u>

For the financial year ending 27 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

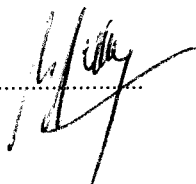
Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 11 November 2022

.....  
Mr R Bellili  
Director



## Dover Gymnastics Club Limited

### Statement of Changes in Equity for the Year Ended 27 March 2022

	<b>Retained earnings £</b>	<b>Total £</b>
At 28 March 2021	172,484	172,484
Deficit for the year	(45,840)	(45,840)
At 27 March 2022	126,644	126,644
	<b>Retained earnings £</b>	<b>Total £</b>
At 28 March 2020	163,654	163,654
Surplus for the year	8,830	8,830
At 27 March 2021	172,484	172,484

The notes on pages 8 to 12 form an integral part of these financial statements.

# **Dover Gymnastics Club Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 27 March 2022**

### **1 General information**

The company is a company limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

No. 2

Poulton Close

Dover

Kent

CT17 0HL

These financial statements were authorised for issue by the director on 11 November 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

## **Dover Gymnastics Club Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 27 March 2022**

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & Machinery	20% Reducing Balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 18 (2021 - 10).

### **4 Loss/profit before tax**

Arrived at after charging/(crediting)

## **Dover Gymnastics Club Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 27 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation expense	<u>1,880</u>	<u>2,348</u>

# Dover Gymnastics Club Limited

## Notes to the Unaudited Financial Statements for the Year Ended 27 March 2022

### 5 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 28 March 2021	38,819	38,819
At 27 March 2022	38,819	38,819
<b>Depreciation</b>		
At 28 March 2021	29,424	29,424
Charge for the year	1,880	1,880
At 27 March 2022	31,304	31,304
<b>Carrying amount</b>		
At 27 March 2022	7,515	7,515
At 27 March 2021	9,395	9,395

### 6 Debtors

	2022 £	2021 £
<b>Current</b>		
Prepayments	1,701	1,434
Other debtors	188	-

### 7 Creditors

#### Creditors: amounts falling due within one year

	2022 £	2021 £
<b>Due within one year</b>		
Loans and borrowings	40,800	48,000
Accruals and deferred income	1,694	1,634
Other creditors	261	216
	42,755	49,850

### 8 Loans and borrowings

## **Dover Gymnastics Club Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 27 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Current loans and borrowings</b>		
Bank borrowings	<u>40,800</u>	<u>48,000</u>

#### **9 Dividends**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interim dividend of £Nil (2021 - £Nil) per ordinary share	<u>-</u>	<u>-</u>

## Dover Gymnastics Club Limited

### Detailed Profit and Loss Account for the Year Ended 27 March 2022

	2022 £	2021 £
Turnover (analysed below)	140,313	149,357
Cost of sales (analysed below)	<u>(2,020)</u>	<u>(422)</u>
Gross surplus	<u>138,293</u>	<u>148,935</u>
Gross surplus (%)	98.56%	99.72%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(115,078)	(95,415)
Establishment costs (analysed below)	(42,686)	(28,057)
General administrative expenses (analysed below)	(23,572)	(14,179)
Finance charges (analysed below)	(88)	(106)
Depreciation costs (analysed below)	<u>(1,880)</u>	<u>(2,348)</u>
	<u>(183,304)</u>	<u>(140,105)</u>
Operating (deficit)/surplus	(45,011)	8,830
Interest payable and similar expenses (analysed below)	<u>(829)</u>	<u>-</u>
(Deficit)/surplus before tax	<u><u>(45,840)</u></u>	<u><u>8,830</u></u>

This page does not form part of the statutory financial statements.



## Dover Gymnastics Club Limited

### Detailed Profit and Loss Account for the Year Ended 27 March 2022

	2022 £	2021 £
<b>Turnover</b>		
Rendering of services, UK	110,352	39,097
Grants and subsidies	29,961	110,260
	<u>140,313</u>	<u>149,357</u>
<b>Cost of sales</b>		
Purchases	(2,020)	(422)
<b>Employment costs</b>		
Wages and salaries	(112,276)	(93,713)
Staff pensions	(1,250)	(1,369)
Staff training & welfare	(873)	(333)
Travelling	(679)	-
	<u>(115,078)</u>	<u>(95,415)</u>
<b>Establishment costs</b>		
Rent and rates	(14,146)	(14,053)
Light, heat and power	(1,447)	(850)
Insurance	(2,327)	(2,157)
Repairs and renewals	(24,766)	(10,997)
	<u>(42,686)</u>	<u>(28,057)</u>
<b>General administrative expenses</b>		
Telephone and fax	(854)	(799)
Badges & prizes	(2,885)	(120)
Computer software and maintenance costs	(1,089)	(457)
Printing, postage and stationery	(1,244)	(3,157)
Trade subscriptions	(11,487)	(4,749)
Sundry expenses	(192)	(93)
Advertising	(600)	(250)
Accountancy fees	(2,189)	(1,725)
Legal and professional fees	(3,032)	(2,829)
	<u>(23,572)</u>	<u>(14,179)</u>
<b>Finance charges</b>		
Bank charges	(88)	(106)
<b>Depreciation costs</b>		
Depreciation of plant and machinery (owned)	(1,880)	(2,348)
<b>Interest payable and similar expenses</b>		
Bank loan interest payable	(829)	-

This page does not form part of the statutory financial statements.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Dover Gymnastics Club Ltd

On accounts for the year  
ended

31/03/2022

Charity no  
(if any)

1098350

Set out on pages

Pages from 1 to 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust'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  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

11<sup>th</sup> November 2022

Name:

Ian Strachan

Relevant professional  
qualification(s) or body  
(if any):

FCCA

Address:

Unit 1a, Park Farm Road, Folkestone, Kent CT19 5EY

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

No matters of concern to be disclosed.