

# GOSLING TRUST

England & Wales · Charity number 1113616

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">04451021</a>
Registered	2006-04-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Goosewell Academy Furzehatt Villas Plymstock Plymouth Devon PL9 9HD
Phone	01752484360
Email	<a href="mailto:thegooslingtrust@goosewell.plymouth.sch.uk">thegooslingtrust@goosewell.plymouth.sch.uk</a>
Website	<a href="http://www.goosewell.plym.sch.uk">www.goosewell.plym.sch.uk</a>

## Activities

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**Objects:** 1. TO PROVIDE OUT OF SCHOOL HOURS CHILDCARE, EDUCATIONAL AND CHILD DEVELOPMENT ACTIVITIES2. THESE ARE TO BE IN THE FORM OF A BREAKFAST CLUB, AFTER SCHOOL CLUB, AND HOLIDAY CLUB (WRAPAROUND PROVISION)3. AIM TO PROVIDE A PRE-SCHOOL NURSERY4. TO ADAPT AND PROVIDE ADDITIONAL CHILDCARE, EDUCATIONAL AND CHILD DEVELOPMENT ACTIVITIES AS DEEMED NECESSARY BY THE TRUSTEES.5. TO USE ANY SURPLUS CAPITAL DEEMED BY THE TRUSTEES FOR THE PROVISION OF CHILDCARE, EDUCATION AND CHILD DEVELOPMENT IN THE PLYMSTOCK AREA IN THE FORM OF GRANTS AT THE TRUSTEES DISCRETION.

**Activities:** After school/holiday/breakfast club providing extended care for children from 4 - 11 years.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Children/young People

## Geography

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- **Area of benefit:** PLYMSTOCK
- Plymouth City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£83,552	£93,293	-	-
2023-12-31	£72,114	£68,106	-	-
2022-12-31	£72,901	£69,733	-	-
2021-12-31	£67,471	£68,055	-	-
2020-12-31	£42,413	£52,099	-	-

## Trustees

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Name	Role	Appointed
Emma Tunley	Chair	2021-04-27
Abegail Jane White		2022-10-11
Laura Lambert		2023-09-29

**GOSLING TRUST**

England & Wales - Charity number 1113616

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# Accounts

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Gosling Trust

Company No. 04451021

Directors' Report and Unaudited Accounts

31 December 2024

Gosling Trust  
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Gosling Trust  
Company Information

Directors

T. Green  
L. Lambert  
M. Leader  
E. Tunley  
A. White

Secretary

J. Taylor

Registered Office

Goosewell Primary School  
Goosewell Road  
Plymstock  
Devon  
PL9 9HD

Accountants

Marc Lawson & Co Limited  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX

Gosling Trust  
Directors Report

The Directors present their report and the accounts for the year ended 31 December 2024.

Principal activities

The principal activity of the company during the year under review was a school club. The principal activity of the company during the year under review was a school club.

Directors

The Directors who served at any time during the year were as follows:

T. Green  
L. Lambert  
M. Leader  
E. Tunley  
A. White

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

E. Tunley  
Director  
13 May 2025

Gosling Trust  
Accountants Report ICAEW

Chartered Accountant's Report to the Board of Directors of Gosling Trust on the preparation of the unaudited statutory accounts for the year ended 31 December 2024

In order to assist you to fulfil your duties under the Companies Act 2006 , we have prepared for your approval the accounts of Gosling Trust for the year ended 31 December 2024 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the Notes to the Accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Directors of Gosling Trust, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Gosling Trust and state those matters that we have agreed to state to the Board of Directors of Gosling Trust, as a body, in this report in accordance with AAF 07/16 as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gosling Trust and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gosling Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Gosling Trust. You consider that Gosling Trust 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 Gosling Trust. 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.

Marc Lawson & Co Limited  
Accountants  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX  
13 May 2025

Gosling Trust  
Income and Expenditure Account  
for the year ended 31 December 2024

	2024	2023
	£	£
Turnover	83,552	72,114
Cost of Sales	<u>(4,606)</u>	<u>(4,254)</u>
Gross profit	78,946	67,860
Administrative expenses	(93,293)	(68,106)
Other operating income	-	8
Operating deficit	<u>(14,347)</u>	<u>(238)</u>
Other interest receivable	241	177
Deficit on ordinary activities before taxation	<u>(14,106)</u>	<u>(61)</u>
Taxation	-	-
Deficit for the financial year after taxation	<u><u>(14,106)</u></u>	<u><u>(61)</u></u>

Gosling Trust  
Balance Sheet

at 31 December 2024

Company No. 04451021	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	522	1,093
		<u>522</u>	<u>1,093</u>
Current assets			
Debtors	5	144	1,030
Cash at bank and in hand		30,690	43,265
		<u>30,834</u>	<u>44,295</u>
Creditors: Amount falling due within one year	6	(6,159)	(6,085)
Net current assets		<u>24,675</u>	<u>38,210</u>
Total assets less current liabilities		<u>25,197</u>	<u>39,303</u>
Net assets		<u><u>25,197</u></u>	<u><u>39,303</u></u>
Reserves			
Income and expenditure account	7	25,197	39,303
Total equity		<u><u>25,197</u></u>	<u><u>39,303</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 May 2025 and signed on its behalf by:

E. Tunley  
Director  
13 May 2025

Gosling Trust  
Statement of Changes in Equity  
for the year ended 31 December 2024

	Income and Expenditure Account £	Total equity £
At 1 January 2023	39,364	39,364
Deficit for the year	(61)	(61)
	<hr/>	<hr/>
At 31 December 2023 and 1 January 2024	39,303	39,303
Deficit for the year	(14,106)	(14,106)
	<hr/>	<hr/>
At 31 December 2024	<u>25,197</u>	<u>25,197</u>

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

## 2 Accounting policies

### Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

### Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2024	2023
	Number	Number
The average monthly number of employees (including directors) during the year was:	17	17

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2024	3,489	9,652	13,141
At 31 December 2024	<u>3,489</u>	<u>9,652</u>	<u>13,141</u>
Depreciation			
At 1 January 2024	3,042	9,006	12,048
Charge for the year	112	459	571
At 31 December 2024	<u>3,154</u>	<u>9,465</u>	<u>12,619</u>
Net book values			
At 31 December 2024	<u>335</u>	<u>187</u>	<u>522</u>
At 31 December 2023	<u>447</u>	<u>646</u>	<u>1,093</u>

5 Debtors

	2024	2023
	£	£
Trade debtors	35	210
Prepayments and accrued income	109	820
	<u>144</u>	<u>1,030</u>

Gosling Trust  
Notes to the Accounts

6 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Taxes and social security	1,868	1,702
Other creditors	108	44
Accruals and deferred income	4,183	4,339
	<u>6,159</u>	<u>6,085</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust  
Detailed Income and Expenditure Account  
for the year ended 31 December 2024

	2024	2023
	£	£
Turnover	83,552	72,114
Cost of sales		
Purchases	4,606	4,254
	<u>4,606</u>	<u>4,254</u>
Cost of sales	4,606	4,254
Gross profit	78,946	67,860
Other administrative costs		
Employee costs		
Salaries/wages	69,183	56,143
Pension costs	240	113
Staff training	420	-
	<u>69,843</u>	<u>56,256</u>
Premises costs		
Rent	7,055	4,229
	<u>7,055</u>	<u>4,229</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	570	935
Charitable donations	7,000	2
Equipment repairs and maintenance	270	585
General insurances	711	680
Software, IT support and related costs	690	664
Stationery and printing	904	779
Sundry expenses	3,811	2,038
Telephone, fax and broadband	736	484
	<u>14,692</u>	<u>6,167</u>
Legal and professional costs		
Accountancy and bookkeeping	879	798
Other legal and professional costs	824	656
	<u>1,703</u>	<u>1,454</u>
Administrative expenses	93,293	68,106
Other operating income	-	8
Operating deficit	<u>(14,347)</u>	<u>(238)</u>
Other interest receivable		
Bank interest receivable	241	177
	<u>241</u>	<u>177</u>

Gosling Trust  
Detailed Income and Expenditure Account

Deficit on ordinary activities before taxation

(14,106)

(61)

**GOSLING TRUST**

England & Wales - Charity number 1113616

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# Accounts

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Gosling Trust

Company No. 04451021

Trustees Report and Unaudited Accounts

31 December 2023

Gosling Trust  
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Gosling Trust  
Company Information

Trustees

A.White  
T. Green  
M.Leader  
E. Tunley  
L. Lambert

Registered Office

Goosewell Primary School  
Goosewell Road  
Plymstock  
Devon  
PL9 9HD

Accountants

Marc Lawson & Co Limited  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX

Gosling Trust  
Trustees Report

The Trustees present their report and the accounts for the year ended 31 December 2023.

Principal activities

The principal activity of the company during the year under review was a school club.

Trustees

The Trustees who served at any time during the year were as follows:

T. Green  
L. Lambert (Joined 1 September 2023)  
E. Tunley  
J. Voaden (Resigned 1 May 2023)  
M. Leader  
A. White

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

E. Tunley  
Trustee  
31 December 2023

Gosling Trust  
Accountants Report ICAEW

Chartered Accountant's Report to the Board of Trustees of Gosling Trust on the preparation of the unaudited statutory accounts for the year ended 31 December 2023

In order to assist you to fulfil your duties under the Companies Act 2006 , we have prepared for your approval the accounts of Gosling Trust for the year ended 31 December 2023 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the Notes to the Accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Trustees of Gosling Trust, 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 Gosling Trust and state those matters that we have agreed to state to the Board of Trustees of Gosling Trust, as a body, in this report in accordance with AAF 07/16 as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gosling Trust and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Gosling Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Gosling Trust. You consider that Gosling Trust 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 Gosling Trust. 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.

Marc Lawson & Co Limited  
Accountants  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX  
31 December 2023

Gosling Trust  
Income and Expenditure Account  
for the year ended 31 December 2023

	2023	2022
	£	£
Turnover	72,114	72,901
Cost of Sales	<u>(4,254)</u>	<u>(4,319)</u>
Gross profit	67,860	68,582
Distribution costs and selling expenses	-	(57)
Administrative expenses	(68,106)	(69,733)
Other operating income	8	-
Operating deficit	<u>(238)</u>	<u>(1,208)</u>
Other interest receivable	177	10
Deficit on ordinary activities before taxation	<u>(61)</u>	<u>(1,198)</u>
Taxation	-	-
Deficit for the financial year after taxation	<u><u>(61)</u></u>	<u><u>(1,198)</u></u>

## Gosling Trust

## Balance Sheet

at 31 December 2023

Company No. 04451021	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,093	2,027
		<u>1,093</u>	<u>2,027</u>
Current assets			
Debtors	5	1,030	832
Cash at bank and in hand		43,265	40,401
		<u>44,295</u>	<u>41,233</u>
Creditors: Amount falling due within one year	6	(6,085)	(3,896)
Net current assets		38,210	37,337
Total assets less current liabilities		39,303	39,364
Net assets		<u><u>39,303</u></u>	<u><u>39,364</u></u>
Reserves			
Income and expenditure account		39,303	39,364
Total equity		<u><u>39,303</u></u>	<u><u>39,364</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2023 and signed on its behalf by:

E. Tunley

Trustee

31 December 2023

Gosling Trust  
Statement of Changes in Equity  
for the year ended 31 December 2023

	Income and Expenditure Account £	Total equity £
At 1 January 2022	40,562	40,562
Deficit for the year	(1,198)	(1,198)
	<hr/>	<hr/>
At 31 December 2022 and 1 January 2023	39,364	39,364
Deficit for the year	(61)	(61)
	<hr/>	<hr/>
At 31 December 2023	<u>39,303</u>	<u>39,303</u>

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

## 2 Accounting policies

### Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

### Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2023 Number	2022 Number
The average monthly number of employees (including directors) during the year was:	17	17

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2023	3,489	9,652	13,141
At 31 December 2023	<u>3,489</u>	<u>9,652</u>	<u>13,141</u>
Depreciation			
At 1 January 2023	2,894	8,220	11,114
Charge for the year	148	786	934
At 31 December 2023	<u>3,042</u>	<u>9,006</u>	<u>12,048</u>
Net book values			
At 31 December 2023	<u>447</u>	<u>646</u>	<u>1,093</u>
At 31 December 2022	<u>595</u>	<u>1,432</u>	<u>2,027</u>

5 Debtors

	2023 £	2022 £
Trade debtors	210	50
Prepayments and accrued income	820	782
	<u>1,030</u>	<u>832</u>

Gosling Trust  
Notes to the Accounts

6 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Taxes and social security	1,702	1,233
Other creditors	44	26
Accruals and deferred income	4,339	2,637
	<u>6,085</u>	<u>3,896</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust  
Detailed Income and Expenditure Account  
for the year ended 31 December 2023

	2023	2022
	£	£
Turnover	72,114	72,902
Cost of sales		
Purchases	4,254	4,319
	<u>4,254</u>	<u>4,319</u>
Cost of sales	4,254	4,319
Gross profit	67,860	68,582
Selling and marketing expenses		
Other selling and marketing costs		
Advertising and PR	-	57
	<u>-</u>	<u>57</u>
Distribution costs and selling expenses	<u>-</u>	<u>57</u>
Other administrative costs		
Employee costs		
Salaries/wages	56,143	47,245
Pension costs	113	112
Staff training	-	70
	<u>56,256</u>	<u>47,427</u>
Premises costs		
Rent	4,229	4,349
	<u>4,229</u>	<u>4,349</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	935	975
Contributions to repair of play equipment	-	7,600
Charitable donations	2	-
Equipment repairs and maintenance	585	29
General insurances	680	579
Software, IT support and related costs	664	649
Stationery and printing	779	830
Sundry expenses	2,038	4,344
Telephone, fax and broadband	484	299
	<u>6,167</u>	<u>15,305</u>
Legal and professional costs		
Accountancy and bookkeeping	798	792
Other legal and professional costs	656	1,860
	<u>1,454</u>	<u>2,652</u>
Administrative expenses	68,106	69,733

Gosling Trust  
Detailed Income and Expenditure Account

Other operating income	8	-
Operating deficit	<u>(238)</u>	<u>(1,208)</u>
Other interest receivable		
Bank interest receivable	177	10
	<u>177</u>	<u>10</u>
Deficit on ordinary activities before taxation	<u>(61)</u>	<u>(1,198)</u>

**GOSLING TRUST**

England & Wales - Charity number 1113616

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# Accounts

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Gosling Trust

Company No. 04451021

Information for Filing with The Registrar

31 December 2022

Gosling Trust  
Directors Report Registrar

The Directors present their report and the accounts for the year ended 31 December 2022.

Principal activities

The principal activity of the company during the year under review was a school club.

Trustees

The Trustees who served at any time during the year were as follows:

M. Eastel	(Resigned 1 July 2022)
J. Gentile	(Resigned 8 December 2022)
T. Green	
E. Tunley	
J. Voaden	
A. White	

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

E. Tunley  
Trustee

Gosling Trust  
Balance Sheet Registrar

at 31 December 2022

Company No. 04451021

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	<u>2,027</u>	<u>2,123</u>
		2,027	2,123
Current assets			
Debtors	5	832	849
Cash at bank and in hand		<u>40,401</u>	<u>41,083</u>
		41,233	41,932
Creditors: Amount falling due within one year	6	<u>(3,896)</u>	<u>(3,493)</u>
Net current assets		<u>37,337</u>	<u>38,439</u>
Total assets less current liabilities		<u>39,364</u>	<u>40,562</u>
Net assets		<u>39,364</u>	<u>40,562</u>
Reserves			
Income and expenditure account		<u>39,364</u>	<u>40,562</u>
Total equity		<u>39,364</u>	<u>40,562</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's income and expenditure account.

Approved by the board on 31 December 2022

And signed on its behalf by:

E. Tunley  
Trustee

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

## 2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

## Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## 3 Employees

	2022 Number	2021 Number
The average monthly number of employees (including trustees) during the year was:	17	17

## 4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2022	3,489	8,773	12,262
Additions	-	879	879
At 31 December 2022	<u>3,489</u>	<u>9,652</u>	<u>13,141</u>
Depreciation			
At 1 January 2022	2,695	7,444	10,139
Charge for the year	199	776	975
At 31 December 2022	<u>2,894</u>	<u>8,220</u>	<u>11,114</u>
Net book values			
At 31 December 2022	<u>595</u>	<u>1,432</u>	<u>2,027</u>
At 31 December 2021	<u>794</u>	<u>1,329</u>	<u>2,123</u>

5 Debtors

	2022	2021
	£	£
Trade debtors	50	38
Other debtors	-	26
Prepayments and accrued income	782	785
	<u>832</u>	<u>849</u>

6 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	1,233	1,058
Other creditors	26	22
Accruals and deferred income	2,637	2,413
	<u>3,896</u>	<u>3,493</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust

Company No. 04451021

Trustees Report and Unaudited Accounts

31 December 2022

Gosling Trust  
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Gosling Trust  
Company Information

Trustees

T. Green  
E. Tunley  
J. Voaden  
A. White

Secretary

J. Voaden

Registered Office

Goosewell Primary School  
Goosewell Road  
Plymstock  
Devon  
PL9 9HD

Accountants

Marc Lawson & Co Limited  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX

Gosling Trust  
Trustees Report

The Trustees present their report and the accounts for the year ended 31 December 2022.

Principal activities

The principal activity of the company during the year under review was a school club.

Trustees

The Trustees who served at any time during the year were as follows:

M. Eastel	(Resigned 1 July 2022)
J. Gentile	(Resigned 8 December 2022)
T. Green	
E. Tunley	
J. Voaden	
A. White	

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

E. Tunley  
Trustee

Gosling Trust  
Accountants Report ICAEW

Chartered Accountant's Report to the Board of Trustees of Gosling Trust on the preparation of the unaudited statutory accounts for the year ended 31 December 2022

In order to assist you to fulfil your duties under the Companies Act 2006 , we have prepared for your approval the accounts of Gosling Trust for the year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the Notes to the Accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Trustees of Gosling Trust, 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 Gosling Trust and state those matters that we have agreed to state to the Board of Trustees of Gosling Trust, as a body, in this report in accordance with AAF 07/16 as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gosling Trust and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Gosling Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Gosling Trust. You consider that Gosling Trust 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 Gosling Trust. 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.

Marc Lawson & Co Limited  
Accountants  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX  
31 December 2022

Gosling Trust  
Income and Expenditure Account  
for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	72,901	67,225
Cost of Sales	<u>(4,319)</u>	<u>(2,754)</u>
Gross profit	68,582	64,471
Distribution costs and selling expenses	(57)	-
Administrative expenses	(69,733)	(68,054)
Other operating income	-	3,000
Operating deficit	<u>(1,208)</u>	<u>(583)</u>
Other interest receivable	10	2
Deficit on ordinary activities before taxation	<u>(1,198)</u>	<u>(581)</u>
Taxation	-	-
Deficit for the financial year after taxation	<u><u>(1,198)</u></u>	<u><u>(581)</u></u>

Gosling Trust  
Balance Sheet

at 31 December 2022

Company No. 04451021	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	<u>2,027</u>	<u>2,123</u>
		2,027	2,123
Current assets			
Debtors	5	832	849
Cash at bank and in hand		<u>40,401</u>	<u>41,083</u>
		41,233	41,932
Creditors: Amount falling due within one year	6	<u>(3,896)</u>	<u>(3,493)</u>
Net current assets		37,337	38,439
Total assets less current liabilities		<u>39,364</u>	<u>40,562</u>
Net assets		<u><u>39,364</u></u>	<u><u>40,562</u></u>
Reserves			
Income and expenditure account		39,364	40,562
Total equity		<u><u>39,364</u></u>	<u><u>40,562</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2022

And signed on its behalf by:

E. Tunley  
Trustee

Gosling Trust  
Statement of Changes in Equity  
for the year ended 31 December 2022

	Income and Expenditure Account £	Total equity £
At 1 January 2021	41,143	41,143
Deficit for the year	(581)	(581)
	<hr/>	<hr/>
At 31 December 2021 and 1 January 2022	40,562	40,562
Deficit for the year	(1,198)	(1,198)
	<hr/>	<hr/>
At 31 December 2022	<u>39,364</u>	<u>39,364</u>

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

## 2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2022 Number	2021 Number
The average monthly number of employees (including trustees) during the year was:	17	17

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2022	3,489	8,773	12,262
Additions	-	879	879
At 31 December 2022	<u>3,489</u>	<u>9,652</u>	<u>13,141</u>
Depreciation			
At 1 January 2022	2,695	7,444	10,139
Charge for the year	199	776	975
At 31 December 2022	<u>2,894</u>	<u>8,220</u>	<u>11,114</u>
Net book values			
At 31 December 2022	<u>595</u>	<u>1,432</u>	<u>2,027</u>
At 31 December 2021	<u>794</u>	<u>1,329</u>	<u>2,123</u>

5 Debtors

	2022	2021
	£	£
Trade debtors	50	38
Other debtors	-	26
Prepayments and accrued income	782	785
	<u>832</u>	<u>849</u>

6 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	1,233	1,058
Other creditors	26	22
Accruals and deferred income	2,637	2,413
	<u>3,896</u>	<u>3,493</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust  
Detailed Income and Expenditure Account  
for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	72,901	67,225
Cost of sales		
Purchases	4,319	2,754
	<u>4,319</u>	<u>2,754</u>
Cost of sales	4,319	2,754
Gross profit	68,582	64,471
Selling and marketing expenses		
Other selling and marketing costs		
Advertising and PR	57	-
	<u>57</u>	<u>-</u>
Distribution costs and selling expenses	<u>57</u>	<u>-</u>
Other administrative costs		
Employee costs		
Salaries/wages	47,245	52,555
Pension costs	112	239
Staff training	70	560
	<u>47,427</u>	<u>53,354</u>
Premises costs		
Rent	4,349	4,238
	<u>4,349</u>	<u>4,238</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	975	1,083
Contributions to repair of play equipment	7,600	-
Equipment repairs and maintenance	29	1,421
General insurances	579	534
Software, IT support and related costs	649	2,186
Stationery and printing	830	277
Sundry expenses	4,344	2,247
Telephone, fax and broadband	299	291
	<u>15,305</u>	<u>8,039</u>
Legal and professional costs		
Accountancy and bookkeeping	792	1,158
Other legal and professional costs	1,860	1,265
	<u>2,652</u>	<u>2,423</u>
Administrative expenses	69,733	68,054

Gosling Trust  
Detailed Income and Expenditure Account

Other operating income	-	3,000
Operating deficit	<u>(1,208)</u>	<u>(583)</u>
Other interest receivable		
Bank interest receivable	10	2
	<u>10</u>	<u>2</u>
Deficit on ordinary activities before taxation	<u>(1,198)</u>	<u>(581)</u>

Gosling Trust

Company No. 04451021

Trustees Report and Unaudited Accounts

31 December 2022

Gosling Trust  
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Gosling Trust  
Company Information

Trustees

T. Green  
E. Tunley  
J. Voaden  
A. White

Secretary

J. Voaden

Registered Office

Goosewell Primary School  
Goosewell Road  
Plymstock  
Devon  
PL9 9HD

Accountants

Marc Lawson & Co Limited  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX

Gosling Trust  
Trustees Report

The Trustees present their report and the accounts for the year ended 31 December 2022.

Principal activities

The principal activity of the company during the year under review was a school club.

Trustees

The Trustees who served at any time during the year were as follows:

M. Eastel	(Resigned 1 July 2022)
J. Gentile	(Resigned 8 December 2022)
T. Green	
E. Tunley	
J. Voaden	
A. White	

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

E. Tunley  
Trustee

Gosling Trust  
Accountants Report ICAEW

Chartered Accountant's Report to the Board of Trustees of Gosling Trust on the preparation of the unaudited statutory accounts for the year ended 31 December 2022

In order to assist you to fulfil your duties under the Companies Act 2006 , we have prepared for your approval the accounts of Gosling Trust for the year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the Notes to the Accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Trustees of Gosling Trust, 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 Gosling Trust and state those matters that we have agreed to state to the Board of Trustees of Gosling Trust, as a body, in this report in accordance with AAF 07/16 as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gosling Trust and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Gosling Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Gosling Trust. You consider that Gosling Trust 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 Gosling Trust. 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.

Marc Lawson & Co Limited  
Accountants  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX  
31 December 2022

Gosling Trust  
Income and Expenditure Account  
for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	72,901	67,225
Cost of Sales	<u>(4,319)</u>	<u>(2,754)</u>
Gross profit	68,582	64,471
Distribution costs and selling expenses	(57)	-
Administrative expenses	(69,733)	(68,054)
Other operating income	-	3,000
Operating deficit	<u>(1,208)</u>	<u>(583)</u>
Other interest receivable	10	2
Deficit on ordinary activities before taxation	<u>(1,198)</u>	<u>(581)</u>
Taxation	-	-
Deficit for the financial year after taxation	<u><u>(1,198)</u></u>	<u><u>(581)</u></u>

Gosling Trust  
Balance Sheet

at 31 December 2022

Company No. 04451021	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	2,027	2,123
		<u>2,027</u>	<u>2,123</u>
Current assets			
Debtors	5	832	849
Cash at bank and in hand		40,401	41,083
		<u>41,233</u>	<u>41,932</u>
Creditors: Amount falling due within one year	6	(3,896)	(3,493)
Net current assets		<u>37,337</u>	<u>38,439</u>
Total assets less current liabilities		<u>39,364</u>	<u>40,562</u>
Net assets		<u><u>39,364</u></u>	<u><u>40,562</u></u>
Reserves			
Income and expenditure account		39,364	40,562
Total equity		<u><u>39,364</u></u>	<u><u>40,562</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2022

And signed on its behalf by:

E. Tunley  
Trustee

Gosling Trust  
Statement of Changes in Equity  
for the year ended 31 December 2022

	Income and Expenditure Account £	Total equity £
At 1 January 2021	41,143	41,143
Deficit for the year	(581)	(581)
	<hr/>	<hr/>
At 31 December 2021 and 1 January 2022	40,562	40,562
Deficit for the year	(1,198)	(1,198)
	<hr/>	<hr/>
At 31 December 2022	<u>39,364</u>	<u>39,364</u>

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

## 2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2022 Number	2021 Number
The average monthly number of employees (including trustees) during the year was:	17	17

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2022	3,489	8,773	12,262
Additions	-	879	879
At 31 December 2022	<u>3,489</u>	<u>9,652</u>	<u>13,141</u>
Depreciation			
At 1 January 2022	2,695	7,444	10,139
Charge for the year	199	776	975
At 31 December 2022	<u>2,894</u>	<u>8,220</u>	<u>11,114</u>
Net book values			
At 31 December 2022	<u>595</u>	<u>1,432</u>	<u>2,027</u>
At 31 December 2021	<u>794</u>	<u>1,329</u>	<u>2,123</u>

5 Debtors

	2022	2021
	£	£
Trade debtors	50	38
Other debtors	-	26
Prepayments and accrued income	782	785
	<u>832</u>	<u>849</u>

6 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	1,233	1,058
Other creditors	26	22
Accruals and deferred income	2,637	2,413
	<u>3,896</u>	<u>3,493</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust  
Detailed Income and Expenditure Account  
for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	72,901	67,225
Cost of sales		
Purchases	4,319	2,754
	<u>4,319</u>	<u>2,754</u>
Cost of sales	4,319	2,754
Gross profit	68,582	64,471
Selling and marketing expenses		
Other selling and marketing costs		
Advertising and PR	57	-
	<u>57</u>	<u>-</u>
Distribution costs and selling expenses	<u>57</u>	<u>-</u>
Other administrative costs		
Employee costs		
Salaries/wages	47,245	52,555
Pension costs	112	239
Staff training	70	560
	<u>47,427</u>	<u>53,354</u>
Premises costs		
Rent	4,349	4,238
	<u>4,349</u>	<u>4,238</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	975	1,083
Contributions to repair of play equipment	7,600	-
Equipment repairs and maintenance	29	1,421
General insurances	579	534
Software, IT support and related costs	649	2,186
Stationery and printing	830	277
Sundry expenses	4,344	2,247
Telephone, fax and broadband	299	291
	<u>15,305</u>	<u>8,039</u>
Legal and professional costs		
Accountancy and bookkeeping	792	1,158
Other legal and professional costs	1,860	1,265
	<u>2,652</u>	<u>2,423</u>
Administrative expenses	69,733	68,054

Gosling Trust  
Detailed Income and Expenditure Account

Other operating income	-	3,000
Operating deficit	<u>(1,208)</u>	<u>(583)</u>
Other interest receivable		
Bank interest receivable	10	2
	<u>10</u>	<u>2</u>
Deficit on ordinary activities before taxation	<u>(1,198)</u>	<u>(581)</u>

**GOSLING TRUST**

England & Wales - Charity number 1113616

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# Accounts

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# GOSLING TRUST

Registered Number  
04451021  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
31 December 2021

# GOSLING TRUST

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# GOSLING TRUST

## Company Information

for the year from 1 January 2021 to 31 December 2021

**Trustees**

Michael Howard Eastel

James Benjamin Gentile

John Voaden

Rebecca Graham

Emma Tunley

**Registered Address**

Goosewell Primary School Furzehatt Villas

Plymstock

Plymouth

PL9 9HD

**Registered Number**

04451021 (England and Wales)

# GOSLING TRUST

## Trustees' Report

The trustees present their report and the financial statements of the company for the year ended 31 December 2021.

The trustees who served during the year were as follows:

Michael Howard Eastel

James Benjamin Gentile

John Voaden (Appointed 27 April 2021)

Rebecca Graham (Appointed 27 May 2021)

Emma Tunley (Appointed 27 May 2021)

The report of the trustees has been prepared taking advantage of the small companies exemptions of Section 415A of the Companies Act 2006.

**By order of the board:**

Michael Howard Eastel  
Trustee

14 April 2022

# GOSLING TRUST

## Accountants' Report

### **Chartered Accountants' report to the trustee on the preparation of the unaudited statutory financial statements of GOSLING TRUST (the company) for the year ended 31 December 2021.**

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the year ended 31 December 2021 which comprise the Profit and Loss accounts, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the trustees of the company, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of the company and state those matters that we have agreed to state to the trustees of the company, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its trustees, as a body, for our work or for this report.

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

We have not been instructed to carry out an audit of the financial statements of the company. 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 financial statements.

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Business Vision  
Unit 4, Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX

Date: 14 April 2022

# GOSLING TRUST

## Profit and Loss Account

for the year from 1 January 2021 to 31 December 2021

	Notes	2021 £	2020 £
<b>Turnover</b>		70,225	67,913
Cost of sales		(2,754)	(2,110)
<b>Gross profit</b>		67,471	65,803
Administrative expenses		(68,055)	(52,140)
Other interest receivable and similar income		2	7
<b>(Loss)/profit before taxation</b>		(582)	13,670
<b>(Loss)/profit for the year</b>		(582)	13,670

# GOSLING TRUST

## Balance Sheet as at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		2,123		2,369
			<u>2,123</u>		<u>2,369</u>
<b>Current assets</b>					
Debtors	6	848		733	
Cash at bank and on hand		41,084		40,411	
		<u>41,932</u>		<u>41,144</u>	
<b>Creditors amounts falling due within one year</b>	7	(3,492)		(2,369)	
		<u></u>		<u></u>	
<b>Net current assets (liabilities)</b>			<u>38,440</u>		<u>38,775</u>
<b>Total assets less current liabilities</b>			<u>40,563</u>		<u>41,144</u>
<b>Net assets</b>			<u>40,563</u>		<u>41,144</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>40,563</u>		<u>41,144</u>
<b>Shareholders' funds</b>			<u>40,563</u>		<u>41,144</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The trustees have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Board of Trustees on 14 April 2022, and are signed on its behalf by:

Michael Howard Eastel

**Trustee**

**Registered Company No. 04451021**

**GOSLING TRUST**  
Statement of Changes in Equity

	<b>Profit and loss account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Balance At 1 January 2020</b>	27,473	27,473
<b>For the Period Ending 31 December 2020</b>		
Profit and loss in the period	13,670	13,670
Further item of increase (decrease) in equity	1	1
<b>Balance At 31 December 2020</b>	41,144	41,144
<b>For the Period Ending 31 December 2021</b>		
Profit and loss in the period	(582)	(582)
Further item of increase (decrease) in equity	1	1
<b>Balance At 31 December 2021</b>	40,563	40,563

# GOSLING TRUST

## Notes to the Financial Statements for the year ended 31 December 2021

### 1. STATUTORY INFORMATION

The company is a private company limited by guarantee and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

### 2. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

### 3. ACCOUNTING POLICIES

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Plant and machinery	25	-
Fixtures and fittings	-	4
Vehicles	-	3

#### Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

### 4. EMPLOYEE INFORMATION

	2021	2020
Average number of employees during the year	17	17

## 5. PROPERTY, PLANT AND EQUIPMENT

	<b>Total £</b>
<b>Cost or valuation</b>	
At 01 January 21	11,424
Additions	838
At 31 December 21	<u>12,261</u>
<b>Depreciation and impairment</b>	
At 01 January 21	9,056
Charge for year	1,083
At 31 December 21	<u>10,139</u>
<b>Net book value</b>	
At 31 December 21	<u>2,123</u>
At 31 December 20	<u>2,369</u>

## 6. DEBTORS

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors / trade receivables	64	20
Prepayments and accrued income	784	713
Total	<u>848</u>	<u>733</u>

## 7. CREDITORS WITHIN ONE YEAR

	<b>2021 £</b>	<b>2020 £</b>
Other creditors	3,492	2,369
Total	<u>3,492</u>	<u>2,369</u>

# GOSLING TRUST

## Detailed Profit and Loss Account

for the year from 1 January 2021 to 31 December 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Funding - After School Club	-	275
Funding - Breakfast Club	-	37
Funding - Holiday Club	2,112	400
Parental Fees - After School Club	32,794	16,101
Parental Fees - Breakfast Club	23,751	14,252
Parental Fees - Holiday Club	8,569	11,347
Sundry Receipts	2,999	25,501
	<hr/> 70,225	<hr/> 67,913
<b>Cost of sales</b>		
Food Shopping	2,754	2,110
	<hr/> 2,754	<hr/> 2,110
<b>Gross profit</b>		
Gross Profit	67,471	65,803
	<hr/> 67,471	<hr/> 65,803
<b>Administrative expenses</b>		
Accountancy fees	1,158	720
Administration	1,265	683
Advertising	-	41
Cleaning and Food Prep	742	515
Computer software and support	511	349
Depreciation Expense	1,083	1,015
Employer Pension Expense	239	-
Insurance	534	511
Materials	484	63
Rent	4,238	3,006
Repairs and renewals	1,421	1,227
Sage fees	1,675	2,393

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff Training	560	-
Stationery	277	473
Sundry Expenses	1,021	912
Telephone & Internet	291	306
Wages	52,556	39,926
	<u>68,055</u>	<u>52,140</u>
<b>Other interest receivable and similar income</b>		
Bank Interest Received	2	7
	<u>2</u>	<u>7</u>
<b>Profit/(loss) for the year</b>		
Net Profit	(582)	13,670
	<u>(582)</u>	<u>13,670</u>

**GOSLING TRUST**

England & Wales - Charity number 1113616

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# Accounts

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Gosling Trust

Company No. 04451021

Trustees Report and Unaudited Accounts

31 December 2020

Gosling Trust  
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Gosling Trust  
COMPANY INFORMATION

Trustees

M. Eastel

J. Gentile

Secretary

J. Taylor

Registered Office

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

Accountants

Marc Lawson & Co Limited

Unit 4 Sandy Court

Ashleigh Way

Plympton

Plymouth

PL7 5JX

Gosling Trust  
TRUSTEES REPORT

The Trustees present their report and the accounts for the year ended 31 December 2020.

Principal activities

The principal activity of the company during the year under review was a school club.

Trustees

The Trustees who served at any time during the year were as follows:

M. Eastel

J. Gentile

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Taylor  
Company Secretary

Gosling Trust  
ACCOUNTANTS REPORT ICAEW

Chartered Accountant's Report to the Board of Trustees of Gosling Trust on the preparation of the unaudited statutory accounts for the year ended 31 December 2020

In order to assist you to fulfil your duties under the Companies Act 2006 , we have prepared for your approval the accounts of Gosling Trust for the year ended 31 December 2020 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the Notes to the Accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to Trustees of Gosling Trust, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Gosling Trust and state those matters that we have agreed to state to the Board of Trustees of Gosling Trust, as a body, in this report in accordance with AAF 07/16 as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gosling Trust and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Gosling Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus of Gosling Trust. You consider that Gosling Trust 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 Gosling Trust. 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.

Marc Lawson & Co Limited  
Accountants  
Unit 4 Sandy Court  
Ashleigh Way  
Plympton  
Plymouth  
PL7 5JX  
11 May 2021

Gosling Trust  
 INCOME AND EXPENDITURE ACCOUNT  
 for the year ended 31 December 2020

	Notes	2020 £	2019 £
Turnover		42,413	58,428
Cost of Sales		<u>(2,110)</u>	<u>(3,054)</u>
Gross profit		40,303	55,374
Distribution costs and selling expenses		(41)	(78)
Administrative expenses		(52,099)	(70,469)
Other operating income		25,500	-
Operating surplus/(deficit)		<u>13,663</u>	<u>(15,173)</u>
Other interest receivable		7	60
Surplus/(Deficit) on ordinary activities before taxation	3	<u>13,670</u>	<u>(15,113)</u>
Taxation		-	-
Surplus/(Deficit) for the financial year after taxation		<u><u>13,670</u></u>	<u><u>(15,113)</u></u>

Gosling Trust  
BALANCE SHEET

at 31 December 2020

Company No. 04451021	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	4	2,370	1,169
		<u>2,370</u>	<u>1,169</u>
Current assets			
Debtors	5	733	804
Cash at bank and in hand		40,410	27,922
		<u>41,143</u>	<u>28,726</u>
Creditors: Amount falling due within one year	6	(2,370)	(2,423)
Net current assets		38,773	26,303
Total assets less current liabilities		41,143	27,472
Net assets		<u>41,143</u>	<u>27,472</u>
Reserves			
Income and expenditure account		41,143	27,472
Total equity		<u>41,143</u>	<u>27,472</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 May 2021

And signed on its behalf by:

M. Eastel  
Trustee

Gosling Trust  
 STATEMENT OF CHANGES IN EQUITY  
 for the year ended 31 December 2020

	Income and Expenditure Account £	Total equity £
At 1 January 2019	42,585	42,585
Deficit for the year	(15,113)	(15,113)
At 31 December 2019 and 1 January 2020	<u>27,473</u>	<u>27,473</u>
Surplus for the year	13,670	13,670
At 31 December 2020	<u><u>41,143</u></u>	<u><u>41,143</u></u>

for the year ended 31 December 2020

## 1 General information

Gosling Trust is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 04451021

Its registered office is:

Goosewell Primary School

Goosewell Road

Plymstock

Devon

PL9 9HD

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

## 2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## NOTES TO THE ACCOUNTS

## Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
Motor vehicles	35% Straight line
Furniture, fittings and equipment	25% Straight line

## Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## 3 Employees

	2020 Number	2019 Number
The average monthly number of employees during the year was:	17	17

## 4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2020	2,535	6,674	9,209
Additions	250	1,966	2,216
At 31 December 2020	<u>2,785</u>	<u>8,640</u>	<u>11,425</u>
Depreciation			
At 1 January 2020	2,433	5,607	8,040
Charge for the year	36	979	1,015
At 31 December 2020	<u>2,469</u>	<u>6,586</u>	<u>9,055</u>
Net book values			
At 31 December 2020	<u>316</u>	<u>2,054</u>	<u>2,370</u>
At 31 December 2019	<u>102</u>	<u>1,067</u>	<u>1,169</u>

Gosling Trust  
NOTES TO THE ACCOUNTS

5 Debtors

	2020	2019
	£	£
Trade debtors	20	114
Prepayments and accrued income	713	690
	<u>733</u>	<u>804</u>

6 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	2,370	2,423
	<u>2,370</u>	<u>2,423</u>

7 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Gosling Trust  
 DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2020

	2020	2019
	£	£
Turnover	42,413	58,428
Cost of sales		
Purchases	2,110	3,054
	<u>2,110</u>	<u>3,054</u>
Cost of sales	2,110	3,054
Gross profit	40,303	55,374
Selling and marketing expenses		
Other selling and marketing costs		
Advertising and PR	41	78
	<u>41</u>	<u>78</u>
Distribution costs and selling expenses	<u>41</u>	<u>78</u>
Other administrative costs		
Employee costs		
Salaries/wages	39,926	41,361
Staff training	-	460
	<u>39,926</u>	<u>41,821</u>
Premises costs		
Rent	3,006	4,217
	<u>3,006</u>	<u>4,217</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	1,015	749
Charitable donations	-	17,000
Equipment repairs and maintenance	1,227	-
General insurances	511	509
Software, IT support and related costs	2,742	2,252
Stationery and printing	473	509
Sundry expenses	1,490	1,341
Telephone, fax and broadband	306	216
	<u>7,764</u>	<u>22,576</u>
Legal and professional costs		
Accountancy and bookkeeping	720	714
Administration	683	1,141
	<u>1,403</u>	<u>1,855</u>
Administrative expenses	52,099	70,469
Other income	25,500	-

Gosling Trust  
DETAILED INCOME AND EXPENDITURE ACCOUNT

Operating surplus/(deficit)	<u>13,663</u>	<u>(15,173)</u>
Other interest receivable		
Bank interest receivable	<u>7</u>	<u>60</u>
	<u>7</u>	<u>60</u>
Surplus/(Deficit) on ordinary activities before taxation	<u>13,670</u>	<u>(15,113)</u>