

THE WIRE GYMNASTICS CLUB

England & Wales · Charity number 1148992

Details

Status	Registered
Legal form	Charitable company
Company number	08049065
Registered	2012-09-18
Register	View on the Charity Commission register

Contact

Address	The Wire Gymnastics Club Unit E2-E3 Trident Industrial Estate Risley Warrington WA3 6AX
Phone	07716668613
Email	wiregymnastics@yahoo.com
Website	http://thewiregymnasticsclub.com/

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF WARRINGTON AND THE SURROUNDING AREA, BY THE PROVISION OF FACILITIES AND COACHING FOR GYMNASTICS.

Activities: Coaching gymnastics in the Warrington area

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£605,714	£580,178	£185,308	27
2024-04-30	£485,870	£437,743	-	-
2023-04-30	£360,572	£316,664	-	-
2022-04-30	£220,602	£257,549	-	-
2021-04-30	£219,735	£189,391	-	-

Trustees

Name	Role	Appointed
EMMA ALICE DOHERTY	Chair	2012-06-19
CLARE MARIE BARRICK		2012-12-18
Carla Barrick		2020-10-01
Christina Greer		2025-01-18
Gaby Hannibal		2025-03-31
Holly Doherty		2025-01-05
KATHLEEN DOHERTY		2012-06-19
Kelly Leather		2023-02-20
Sarah Allen		2000-01-01
Victoria Forrester		2024-10-11

THE WIRE GYMNASTICS CLUB

England & Wales - Charity number 1148992

Accounts

REGISTERED COMPANY NUMBER: 08049065 (England and Wales)
REGISTERED CHARITY NUMBER: 1148992

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
The Wire Gymnastics Club

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

**Contents of the Financial Statements
for the Year Ended 30 April 2025**

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The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Warrington and the surrounding area, by the provision of facilities and coaching for gymnastics.

Significant activities

We continue to attract gymnasts from Manchester, Liverpool, Wigan and St Helens, as well as various areas of Warrington and aim to provide high quality facilities and gymnastics coaching for all members.

The club was accredited GymMark and Club Mark by British Gymnastics (BG); the sport's governing body in March 2011. The GymMark Scheme has been developed by BG, in partnership with Sport England and Home Country Sports Councils. Its purpose is to recognise clubs which are committed to providing quality experiences, thus encouraging young people to take up the sport, whilst focusing on improving their talent and maintaining lifelong participation in the sport. British Gymnastics carry out inspections and assessments of all clubs awarded the GymMark and The Wire Gymnastics

Club received a glowing report. Comments mentioned were, 'very organised', 'everything prepared to a high standard', 'most organised club they had seen'.

The Club continues to apply for and receive several 'low level' awards.

Public benefit

The Charity is open to all children and young people regardless of ethnicity, sexual orientation or ability. We offer classes from pre-school to young adults. The catchment area within which we work is in the top 10% deprivation nationally. The charity continues to offer gymnasts of all ages a safe and secure place to practice and enjoy gymnastics, providing the opportunity to participate in healthy and structured activities.

Volunteers

We continue to rely on a number of volunteers to coach gymnastics, carry out the welfare facilities and encourage the older members to get involved with the younger classes, creating a family, nurturing environment. In a recent parents questionnaire this was one of the positive aspects of the club that was highlighted. All volunteers are DBS checked. We are very grateful to parents and friends who give up their time for the benefit of our club and its members.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our gymnastics programme has been very popular with over 400 gymnasts benefitting from regular attendance at the daily training sessions. We have been able to enter teams at various age groups into competitions around the country, with fantastic results. The Wire has had some extraordinary achievements over the past year. We continue to be one of the most successful clubs at National and Club Grades within the region..

We have had our highest number of entries for the second year running at both the English Championships and British Championships in February/March 2025, including a medal winner at the English. We have had British finalists, including a medal winner, and medals at National finals. We have also had a number of gymnasts qualify for the England Squad, and a Junior qualifying for the GB squad.

We achieved a silver team position at the Rose Bowl international competition along with an individual bronze medal on bars, and we had outstanding results from our gymnasts in the first British Disability Championships coming away with many medals and overall trophies. We also had a gymnast compete in the Irish National Championships at level 4+ where she earned the overall title.

The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2025

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

We have used a number of opportunities to generate funds, and the income from this source this year has been £30,627 (2024 £23,996). Sales of clothing have been the most successful, as well as raffles, cake sales, sleepovers and the summer party. Our Christmas and summer invitational competitions have become very popular on the club gymnastics circuit and have helped to generate additional income - the Christmas competition taking place over 3 days, being our most successful fundraiser of the year.

Parents and members successfully raised funds in the year through a variety of sponsored events and activities.

FINANCIAL REVIEW

Principal funding sources

The main source of income is from attendance fees and the hosting of events. Overall income increased to £605,714 (2024 £485,870).

Total expenditure was £580,178 (2024 £437,743), giving a surplus of £25,536 (2024 £48,127).

Reserves policy

The Charity has a policy of maintaining minimum bank reserves of £10,000, so that routine expenditure can be met for at least 3 months in the event of reductions in income. The unrestricted bank accounts at 30th April 2025 were £108,770 (2024 £80,405).

FUTURE PLANS

The club currently has 2 gymnasts training with the England Squad and 1 on the GB squad on a regular basis, and we look forward to seeing them competing internationally in the near future. We are taking over 70 gymnasts to a competition in Malta in the Summer of 2025 and have 12 gymnasts competing in the British Disability Championships in September 2025.

We are looking forward to our boys squad participating in their first Grades competition in 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 27th April 2012 as amended by Special Resolution registered at Companies House on 4th September 2012.

Recruitment and appointment of new trustees

Trustees are selected for the contribution that they can make to the various activities of the Club. This includes instructing and coaching, welfare of children and professional skills.

Organisational structure

The club is predominantly run by the Head Coach, Emma Doherty, who has support from a group of coaches who volunteer their time to the club.

The Trustees meet at least four times a year to review the progress of the club and agree future plans for the charity. At the quarterly meetings various aspects of the running of the club are discussed and decisions made. There is a separate fundraising committee which focuses on raising funds for the club.

The Wire Gymnastics Club charity commenced operation in April 2012.

Induction and training of new trustees

Trustees are given instruction in all aspects of safety, welfare and child protection. Everyone on the board of directors undergoes a CRB check as directed by British Gymnastics.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08049065 (England and Wales)

The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2025

Registered Charity number

1148992

Registered office

Unit E3, Oak Court
Trident Business Park
Warrington Road
Warrington
Cheshire
WA3 6AX

Trustees

Ms E A Doherty
Mrs C M Barrick
Ms S J Allen
Ms C J Barrick
Ms K Leather
Mrs E Wrench (resigned 11.10.24)
Mrs S J Williams (resigned 27.7.24)
Ms V Forrester (appointed 10.10.24)
Ms H Doherty Director (appointed 5.1.25)
Ms C Greer Director (appointed 18.1.25)
Ms G Hannibal Director (appointed 31.3.25)
Ms R C Appleton Director (appointed 5.1.25) (resigned 12.5.25)
Ms S Wernham Director (appointed 5.1.25) (resigned 15.7.25)

Company Secretary

Mrs K F Doherty

Independent Examiner

David Taylor
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

COMMENCEMENT OF ACTIVITIES

The Charity commenced operating in April 2012.

Approved by order of the board of trustees on 29 January 2026 and signed on its behalf by:

Ms E A Doherty - Trustee

**Independent Examiner's Report to the Trustees of
The Wire Gymnastics Club**

Independent examiner's report to the trustees of The Wire Gymnastics Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Taylor

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

29 January 2026

The Wire Gymnastics Club

**Statement of Financial Activities
for the Year Ended 30 April 2025**

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	104,679	10,375	115,054	100,165
Charitable activities					
Gymnastic Events	5	450,490	8,960	459,450	361,334
Other trading activities	3	30,627	-	30,627	23,996
Investment income	4	388	195	583	375
Total		<u>586,184</u>	<u>19,530</u>	<u>605,714</u>	<u>485,870</u>
EXPENDITURE ON					
Raising funds	6	156,156	489	156,645	123,952
Charitable activities					
Gymnastic Events	7	410,753	12,780	423,533	313,791
Total		<u>566,909</u>	<u>13,269</u>	<u>580,178</u>	<u>437,743</u>
NET INCOME					
Transfers between funds	16	19,275 (6,686)	6,261 6,686	25,536 -	48,127 -
Net movement in funds		12,589	12,947	25,536	48,127
RECONCILIATION OF FUNDS					
Total funds brought forward		148,971	10,801	159,772	111,645
TOTAL FUNDS CARRIED FORWARD		<u><u>161,560</u></u>	<u><u>23,748</u></u>	<u><u>185,308</u></u>	<u><u>159,772</u></u>

The notes form part of these financial statements

The Wire Gymnastics Club

**Balance Sheet
30 April 2025**

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	13	101,496	-	101,496	83,174
CURRENT ASSETS					
Debtors	14	416	-	416	295
Prepayments and accrued income		13,493	-	13,493	12,999
Cash at bank and in hand		108,770	32,892	141,662	91,206
		<u>122,679</u>	<u>32,892</u>	<u>155,571</u>	<u>104,500</u>
CREDITORS					
Amounts falling due within one year	15	(62,615)	(9,144)	(71,759)	(27,902)
		<u>60,064</u>	<u>23,748</u>	<u>83,812</u>	<u>76,598</u>
NET CURRENT ASSETS					
		<u>161,560</u>	<u>23,748</u>	<u>185,308</u>	<u>159,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>161,560</u>	<u>23,748</u>	<u>185,308</u>	<u>159,772</u>
NET ASSETS					
		<u>161,560</u>	<u>23,748</u>	<u>185,308</u>	<u>159,772</u>
FUNDS					
	16				
Unrestricted funds				161,560	148,971
Restricted funds				23,748	10,801
TOTAL FUNDS					
				<u>185,308</u>	<u>159,772</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2026 and were signed on its behalf by:

Ms E A Doherty - Trustee

The notes form part of these financial statements

The Wire Gymnastics Club**Cash Flow Statement
for the Year Ended 30 April 2025**

	Notes	30.4.25 £	30.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	106,211	61,252
Net cash provided by operating activities		<u>106,211</u>	<u>61,252</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(56,338)	(77,300)
Sale of tangible fixed assets		-	5,750
Interest received		583	375
Net cash used in investing activities		<u>(55,755)</u>	<u>(71,175)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		91,206	101,129
Cash and cash equivalents at the end of the reporting period		<u>141,662</u>	<u>91,206</u>

The notes form part of these financial statements

The Wire Gymnastics Club

Notes to the Cash Flow Statement for the Year Ended 30 April 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.4.25 £	30.4.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	25,536	48,127
Adjustments for:		
Depreciation charges	38,017	24,875
Profit on disposal of fixed assets	-	(4,614)
Interest received	(583)	(375)
(Increase)/decrease in debtors	(615)	1,447
Increase/(decrease) in creditors	43,856	(8,208)
Net cash provided by operations	<u>106,211</u>	<u>61,252</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24 £	Cash flow £	At 30.4.25 £
Net cash			
Cash at bank and in hand	91,206	50,456	141,662
	<u>91,206</u>	<u>50,456</u>	<u>141,662</u>
Total	<u>91,206</u>	<u>50,456</u>	<u>141,662</u>

Notes to the Financial Statements
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Gift aid	<u>115,054</u>	<u>100,165</u>

The Wire Gymnastics Club

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

3. OTHER TRADING ACTIVITIES		30.4.25	30.4.24
		£	£
Fundraising events		<u>30,627</u>	<u>23,996</u>
4. INVESTMENT INCOME		30.4.25	30.4.24
		£	£
Deposit account interest		<u>583</u>	<u>375</u>
5. INCOME FROM CHARITABLE ACTIVITIES		30.4.25	30.4.24
		£	£
Income from events	Activity	135,657	92,423
Gym fees	Gymnastic Events	319,955	265,789
Grants	Gymnastic Events	<u>3,838</u>	<u>3,122</u>
		<u>459,450</u>	<u>361,334</u>
Grants received, included in the above, are as follows:			
		30.4.25	30.4.24
		£	£
Youth Trust and Lottery		-	3,122
Sponsorship		<u>3,838</u>	<u>-</u>
		<u>3,838</u>	<u>3,122</u>
6. RAISING FUNDS			
Raising donations and legacies		30.4.25	30.4.24
		£	£
Depreciation		38,017	24,875
Loss on sale of assets		-	<u>(4,614)</u>
		<u>38,017</u>	<u>20,261</u>
Other trading activities		30.4.25	30.4.24
		£	£
Purchases		<u>118,628</u>	<u>103,691</u>
Aggregate amounts		<u>156,645</u>	<u>123,952</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Gymnastic Events	<u>33,963</u>	<u>389,570</u>	<u>423,533</u>

8. SUPPORT COSTS

	Management £	Finance £	Information technology £	Totals £
Gymnastic Events	<u>351,535</u>	<u>25,521</u>	<u>12,514</u>	<u>389,570</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.25 £	30.4.24 £
Depreciation - owned assets	38,016	24,874
Other operating leases	102,177	101,737
Surplus on disposal of fixed assets	-	(4,614)
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to trustees during the year in relation to their employment with the trustees.

	2025 £	2024 £
E Doherty	10,768	9,828
C Barrick	19,777	10,920
S Allen	9,897	4,907
H Doherty	7,210	-
V Forrester	6,765	-
	<u>54,417</u>	<u>25,655</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

11. STAFF COSTS

Remuneration paid to trustees during the year in relation to their employment with the trustees.

	2025 £	2024 £
Gross Salaries	206,851	134,725
Employers NI	8,114	-
Employers Pension	3,320	1,442
	<u>218,286</u>	<u>136,167</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	30.4.25	30.4.24
Trainers	27	18
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,225	5,940	100,165
Charitable activities			
Gymnastic Events	361,054	280	361,334
Other trading activities	23,996	-	23,996
Investment income	232	143	375
Total	<u>479,507</u>	<u>6,363</u>	<u>485,870</u>
EXPENDITURE ON			
Raising funds	126,807	(2,855)	123,952
Charitable activities			
Gymnastic Events	313,791	-	313,791
Total	<u>440,598</u>	<u>(2,855)</u>	<u>437,743</u>
NET INCOME	38,909	9,218	48,127
Transfers between funds	15,194	(15,194)	-
Net movement in funds	54,103	(5,976)	48,127
RECONCILIATION OF FUNDS			
Total funds brought forward	94,868	16,777	111,645
TOTAL FUNDS CARRIED FORWARD	<u>148,971</u>	<u>10,801</u>	<u>159,772</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 May 2024	33,083	224,482	257,565
Additions	30,798	25,540	56,338
	<u>63,881</u>	<u>250,022</u>	<u>313,903</u>
DEPRECIATION			
At 1 May 2024	10,308	164,083	174,391
Charge for year	13,393	24,623	38,016
	<u>23,701</u>	<u>188,706</u>	<u>212,407</u>
NET BOOK VALUE			
At 30 April 2025	<u>40,180</u>	<u>61,316</u>	<u>101,496</u>
At 30 April 2024	<u>22,775</u>	<u>60,399</u>	<u>83,174</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Trade debtors	121	-
Other debtors	295	295
	<u>416</u>	<u>295</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Trade creditors	60,568	18,843
Accrued expenses	11,191	9,059
	<u>71,759</u>	<u>27,902</u>

16. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	148,971	19,275	(6,686)	161,560
Restricted funds				
Malta	8,296	16,935	7,142	32,373
Americia	2,505	(10,674)	(456)	(8,625)
	<u>10,801</u>	<u>6,261</u>	<u>6,686</u>	<u>23,748</u>
TOTAL FUNDS	<u>159,772</u>	<u>25,536</u>	<u>-</u>	<u>185,308</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,184	(566,909)	19,275
Restricted funds			
Malta	19,519	(2,584)	16,935
Americia	11	(10,685)	(10,674)
	<u>19,530</u>	<u>(13,269)</u>	<u>6,261</u>
TOTAL FUNDS	<u><u>605,714</u></u>	<u><u>(580,178)</u></u>	<u><u>25,536</u></u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	94,868	38,909	15,194	148,971
Restricted funds				
Malta	2,010	1,710	4,576	8,296
Americia	14,767	7,508	(19,770)	2,505
	<u>16,777</u>	<u>9,218</u>	<u>(15,194)</u>	<u>10,801</u>
TOTAL FUNDS	<u><u>111,645</u></u>	<u><u>48,127</u></u>	<u><u>-</u></u>	<u><u>159,772</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	479,507	(440,598)	38,909
Restricted funds			
Malta	1,710	-	1,710
Americia	4,653	2,855	7,508
	<u>6,363</u>	<u>2,855</u>	<u>9,218</u>
TOTAL FUNDS	<u><u>485,870</u></u>	<u><u>(437,743)</u></u>	<u><u>48,127</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	94,868	58,184	8,508	161,560
Restricted funds				
Malta	2,010	18,645	11,718	32,373
Amercia	14,767	(3,166)	(20,226)	(8,625)
	<u>16,777</u>	<u>15,479</u>	<u>(8,508)</u>	<u>23,748</u>
TOTAL FUNDS	<u>111,645</u>	<u>73,663</u>	<u>-</u>	<u>185,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,065,691	(1,007,507)	58,184
Restricted funds			
Malta	21,229	(2,584)	18,645
Amercia	4,664	(7,830)	(3,166)
	<u>25,893</u>	<u>(10,414)</u>	<u>15,479</u>
TOTAL FUNDS	<u>1,091,584</u>	<u>(1,017,921)</u>	<u>73,663</u>

17. RELATED PARTY DISCLOSURES

During the year the trustees were remunerated as per the detailed note 10.

The Wire Gymnastics Club**Detailed Statement of Financial Activities
for the Year Ended 30 April 2025**

	30.4.25	30.4.24
	£	£
Management Finance		
Bank charges	24,563	18,600
Accounting services	958	1,000
	<hr/>	<hr/>
	25,521	19,600
Information technology		
Repairs and renewals	12,514	11,570
Human resources		
CRB costs	-	390
	<hr/>	<hr/>
Total resources expended	580,178	437,743
Net income	<hr/> <hr/>	<hr/> <hr/>
	25,536	48,127

This page does not form part of the statutory financial statements

THE WIRE GYMNASTICS CLUB

England & Wales - Charity number 1148992

Accounts

REGISTERED COMPANY NUMBER: 08049065 (England and Wales)
REGISTERED CHARITY NUMBER: 1148992

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
The Wire Gymnastics Club

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

The Wire Gymnastics Club

**Contents of the Financial Statements
for the Year Ended 30 April 2024**

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The Wire Gymnastics Club (Registered number: 08049065)

Report of the Trustees for the Year Ended 30 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Warrington and the surrounding area, by the provision of facilities and coaching for gymnastics.

Significant activities

We continue to attract gymnasts from Manchester, Liverpool, Wigan and St Helens, as well as various areas of Warrington and aim to provide high quality facilities and gymnastics coaching for all members.

The club was accredited GymMark and Club Mark by British Gymnastics (BG); the sport's governing body in March 2011. The GymMark Scheme has been developed by BG, in partnership with Sport England and Home Country Sports Councils. Its purpose is to recognise clubs which are committed to providing quality experiences, thus encouraging young people to take up the sport, whilst focusing on improving their talent and maintaining lifelong participation in the sport. British Gymnastics carry out inspections and assessments of all clubs awarded the GymMark and The Wire Gymnastics

Club received a glowing report. Comments mentioned were, 'very organised', 'everything prepared to a high standard', 'most organised club they had seen'.

The Club continues to apply for and receive several 'low level' awards.

Public benefit

The Charity is open to all children and young people regardless of ethnicity, sexual orientation or ability. We offer classes from pre-school to young adults. The catchment area within which we work is in the top 10% deprivation nationally. The charity continues to offer gymnasts of all ages a safe and secure place to practice and enjoy gymnastics, providing the opportunity to participate in healthy and structured activities.

Volunteers

We continue to rely on a number of volunteers to coach gymnastics, carry out the welfare facilities and encourage the older members to get involved with the younger classes, creating a family, nurturing environment. In a recent parents questionnaire this was one of the positive aspects of the club that was highlighted. All volunteers are DBS checked. We are very grateful to parents and friends who give up their time for the benefit of our club and its members.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our gymnastics programme has been very popular with over 400 gymnasts benefitting from regular attendance at the daily training sessions. We have been able to enter teams at various age groups into competitions around the country, with fantastic results. The Wire has had some extraordinary achievements over the past year. We continue to be one of the most successful club at National and Club Grades within the region..

We have had our highest number of entries for the second year running at both the English Championships and British Championships in February/March 2024, including medal a medal winner at the English. We have had British finalists, including a medal winner, and medals at National finals. We have also had a number of gymnasts qualify for the England Squad, including one Open Age vault finalist at an International competition representing England.

Fundraising activities

We have used a number of opportunities to generate funds, and the income from this source this year has been £23,996 (2023 £16,885). Sales of clothing have been the most successful, as well as raffles, cake sales, sleepovers and the summer party. Our Christmas and summer invitational competitions have become very popular on the club gymnastics circuit and have helped to generate additional income - the Christmas competition taking place over 3 days, being our most successful fundraiser of the year.

Parents and members successfully raised funds in the year through a variety of sponsored events and activities.

The Wire Gymnastics Club (Registered number: 08049065)

**Report of the Trustees
for the Year Ended 30 April 2024**

FINANCIAL REVIEW

Principal funding sources

The main source of income is from attendance fees and the hosting of events. Overall income increased to £485,870 (2023 £360,572).

Total expenditure was £437,743 (2023 £316,664), giving a surplus of £48,127 (2023 £43,908).

Reserves policy

The Charity has a policy of maintaining minimum bank reserves of £10,000, so that routine expenditure can be met for at least 3 months in the event of reductions in income. The unrestricted bank accounts at 30th April 2024 were £80,405 (2023 £84,351).

FUTURE PLANS

The club currently has a gymnast training with the England Squad on a regular basis and we look forward to seeing her competing internationally in the near future. We are taking over 50 gymnasts to a competition in Malta in the Summer of 2024 and have 11 gymnasts competing in the British Disability Championships in September 2024.

The club is using funds generated from regular income and fundraising to provide a further mezzanine to increase our training capacity

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 27th April 2012 as amended by Special Resolution registered at Companies House on 4th September 2012.

Recruitment and appointment of new trustees

Trustees are selected for the contribution that they can make to the various activities of the Club. This includes instructing and coaching, welfare of children and professional skills.

Organisational structure

The club is predominantly run by the Head Coach, Emma Doherty, who has support from a group of coaches who volunteer their time to the club.

The Trustees meet at least four times a year to review the progress of the club and agree future plans for the charity. At the quarterly meetings various aspects of the running of the club are discussed and decisions made. There is a separate fundraising committee which focuses on raising funds for the club.

The Wire Gymnastics Club charity commenced operation in April 2012.

Induction and training of new trustees

Trustees are given instruction in all aspects of safety, welfare and child protection. Everyone on the board of directors undergoes a CRB check as directed by British Gymnastics.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08049065 (England and Wales)

Registered Charity number

1148992

Registered office

Unit E3, Oak Court
Trident Business Park
Warrington Road
Warrington
Cheshire
WA3 6AX

The Wire Gymnastics Club (Registered number: 08049065)

**Report of the Trustees
for the Year Ended 30 April 2024**

Trustees

Ms E A Doherty
Mrs C M Barrick
Ms S J Allen
Ms C J Barrick
Ms K Leather
Mrs E Wrench (resigned 11.10.24)
Mrs S J Williams (resigned 27.7.24)
Ms V Forrester (appointed 10.10.24)

Company Secretary

Mrs K F Doherty

Independent Examiner

David Taylor
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

COMMENCEMENT OF ACTIVITIES

The Charity commenced operating in April 2012.

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:

Ms E A Doherty - Trustee

A handwritten signature in black ink, appearing to be 'E A Doherty', written in a cursive style.

**Independent Examiner's Report to the Trustees of
The Wire Gymnastics Club**

Independent examiner's report to the trustees of The Wire Gymnastics Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Taylor

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

28 January 2025

The Wire Gymnastics Club

**Statement of Financial Activities
for the Year Ended 30 April 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		94,225	5,940	100,165	82,665
Charitable activities					
Gymnastic Events		361,054	280	361,334	260,861
Other trading activities	2	23,996	-	23,996	16,885
Investment income	3	232	143	375	161
Total		<u>479,507</u>	<u>6,363</u>	<u>485,870</u>	<u>360,572</u>
EXPENDITURE ON					
Raising funds		126,807	(2,855)	123,952	66,689
Charitable activities					
Gymnastic Events		313,791	-	313,791	249,975
Total		<u>440,598</u>	<u>(2,855)</u>	<u>437,743</u>	<u>316,664</u>
NET INCOME					
Transfers between funds	11	38,909 15,194	9,218 (15,194)	48,127 -	43,908 -
Net movement in funds		<u>54,103</u>	<u>(5,976)</u>	<u>48,127</u>	<u>43,908</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		94,868	16,777	111,645	67,737
TOTAL FUNDS CARRIED FORWARD		<u>148,971</u>	<u>10,801</u>	<u>159,772</u>	<u>111,645</u>

The notes form part of these financial statements

The Wire Gymnastics Club (Registered number: 08049065)

**Balance Sheet
30 April 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	8	83,174	-	83,174	31,884
CURRENT ASSETS					
Debtors	9	295	-	295	3,498
Prepayments and accrued income		12,999	-	12,999	11,243
Cash at bank and in hand		80,405	10,801	91,206	101,129
		<u>93,699</u>	<u>10,801</u>	<u>104,500</u>	<u>115,870</u>
CREDITORS					
Amounts falling due within one year	10	(27,902)	-	(27,902)	(36,109)
NET CURRENT ASSETS		<u>65,797</u>	<u>10,801</u>	<u>76,598</u>	<u>79,761</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>148,971</u>	<u>10,801</u>	<u>159,772</u>	<u>111,645</u>
NET ASSETS		<u>148,971</u>	<u>10,801</u>	<u>159,772</u>	<u>111,645</u>
FUNDS					
Unrestricted funds	11			148,971	94,868
Restricted funds				10,801	16,777
TOTAL FUNDS				<u>159,772</u>	<u>111,645</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:

Ms E A Doherty - Trustee



The notes form part of these financial statements

The Wire Gymnastics Club

**Notes to the Financial Statements
for the Year Ended 30 April 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	30.4.24	30.4.23
	£	£
Fundraising events	<u>23,996</u>	<u>16,885</u>

The Wire Gymnastics Club

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Deposit account interest	<u>375</u>	<u>161</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	24,874	10,629
Other operating leases	101,737	52,937
Surplus on disposal of fixed assets	<u>(4,614)</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to trustees during the year was £25,655 (2023 £8,224) in relation to their employment with the trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.24	30.4.23
Trainers	<u>18</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,703	15,962	82,665
Charitable activities			
Gymnastic Events	260,793	68	260,861
Other trading activities	16,067	818	16,885
Investment income	143	18	161
Total	<u>343,706</u>	<u>16,866</u>	<u>360,572</u>
EXPENDITURE ON			
Raising funds	66,689	-	66,689
Charitable activities			
Gymnastic Events	<u>249,975</u>	<u>-</u>	<u>249,975</u>
Total	<u>316,664</u>	<u>-</u>	<u>316,664</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	27,042	16,866	43,908
Transfers between funds	9,636	(9,636)	-
Net movement in funds	36,678	7,230	43,908
RECONCILIATION OF FUNDS			
Total funds brought forward	58,190	9,547	67,737
TOTAL FUNDS CARRIED FORWARD	<u>94,868</u>	<u>16,777</u>	<u>111,645</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 May 2023	3,504	186,761	190,265
Additions	29,579	47,721	77,300
Disposals	-	(10,000)	(10,000)
At 30 April 2024	<u>33,083</u>	<u>224,482</u>	<u>257,565</u>
DEPRECIATION			
At 1 May 2023	2,717	155,664	158,381
Charge for year	7,591	17,283	24,874
Eliminated on disposal	-	(8,864)	(8,864)
At 30 April 2024	<u>10,308</u>	<u>164,083</u>	<u>174,391</u>
NET BOOK VALUE			
At 30 April 2024	<u>22,775</u>	<u>60,399</u>	<u>83,174</u>
At 30 April 2023	<u>787</u>	<u>31,097</u>	<u>31,884</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Trade debtors	-	3,498
Other debtors	295	-
	<u>295</u>	<u>3,498</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade creditors	18,843	15,493
Social security and other taxes	-	525
Accrued expenses	9,059	20,091
	<u>27,902</u>	<u>36,109</u>

11. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	Transfers between funds	At 30.4.24
	£	£	£	£
Unrestricted funds				
General fund	94,868	38,909	15,194	148,971
Restricted funds				
Malta	2,010	1,710	4,576	8,296
Amercia	14,767	7,508	(19,770)	2,505
	<u>16,777</u>	<u>9,218</u>	<u>(15,194)</u>	<u>10,801</u>
TOTAL FUNDS	<u>111,645</u>	<u>48,127</u>	<u>-</u>	<u>159,772</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	479,507	(440,598)	38,909
Restricted funds			
Malta	1,710	-	1,710
Amercia	4,653	2,855	7,508
	<u>6,363</u>	<u>2,855</u>	<u>9,218</u>
TOTAL FUNDS	<u>485,870</u>	<u>(437,743)</u>	<u>48,127</u>

The Wire Gymnastics Club

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	Transfers between funds £	At 30.4.23 £
Unrestricted funds				
General fund	58,190	27,042	9,636	94,868
Restricted funds				
Malta	6,773	2,003	(6,766)	2,010
Amercia	2,774	14,863	(2,870)	14,767
	<u>9,547</u>	<u>16,866</u>	<u>(9,636)</u>	<u>16,777</u>
TOTAL FUNDS	<u>67,737</u>	<u>43,908</u>	<u>-</u>	<u>111,645</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,706	(316,664)	27,042
Restricted funds			
Malta	2,003	-	2,003
Amercia	14,863	-	14,863
	<u>16,866</u>	<u>-</u>	<u>16,866</u>
TOTAL FUNDS	<u>360,572</u>	<u>(316,664)</u>	<u>43,908</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	58,190	65,951	24,830	148,971
Restricted funds				
Malta	6,773	3,713	(2,190)	8,296
Amercia	2,774	22,371	(22,640)	2,505
	<u>9,547</u>	<u>26,084</u>	<u>(24,830)</u>	<u>10,801</u>
TOTAL FUNDS	<u>67,737</u>	<u>92,035</u>	<u>-</u>	<u>159,772</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued for the Year Ended 30 April 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	823,213	(757,262)	65,951
Restricted funds			
Malta	3,713	-	3,713
Americia	19,516	2,855	22,371
	<u>23,229</u>	<u>2,855</u>	<u>26,084</u>
TOTAL FUNDS	<u>846,442</u>	<u>(754,407)</u>	<u>92,035</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

THE WIRE GYMNASTICS CLUB

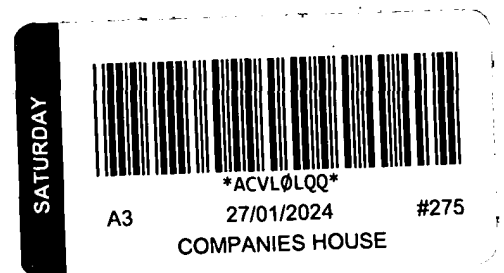
England & Wales - Charity number 1148992

Accounts

REGISTERED COMPANY NUMBER: 08049065 (England and Wales)
REGISTERED CHARITY NUMBER: 1148992

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
The Wire Gymnastics Club**

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX



The Wire Gymnastics Club

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for the Year Ended 30 April 2023**

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The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Warrington and the surrounding area, by the provision of facilities and coaching for gymnastics.

Significant activities

We continue to attract gymnasts from Manchester, Liverpool, Wigan and St Helens, as well as various areas of Warrington and aim to provide high quality facilities and gymnastics coaching for all members.

The club was accredited GymMark and Club Mark by British Gymnastics (BG); the sport's governing body in March 2011. The GymMark Scheme has been developed by BG, in partnership with Sport England and Home Country Sports Councils. Its purpose is to recognise clubs which are committed to providing quality experiences, thus encouraging young people to take up the sport, whilst focusing on improving their talent and maintaining lifelong participation in the sport. British Gymnastics carry out inspections and assessments of all clubs awarded the GymMark and The Wire Gymnastics

Club received a glowing report. Comments mentioned were, 'very organised', 'everything prepared to a high standard', 'most organised club they had seen'.

The Club continues to apply for and receive several 'low level' awards.

Public benefit

The Charity is open to all children and young people regardless of ethnicity, sexual orientation or ability. We offer classes from pre-school to young adults. The catchment area within which we work is in the top 10% deprivation nationally. The charity continues to offer gymnasts of all ages a safe and secure place to practice and enjoy gymnastics, providing the opportunity to participate in healthy and structured activities.

Volunteers

We continue to rely on a number of volunteers to coach gymnastics, carry out the welfare facilities and encourage the older members to get involved with the younger classes, creating a family, nurturing environment. In a recent parents questionnaire this was one of the positive aspects of the club that was highlighted. All volunteers are DBS checked. We are very grateful to parents and friends who give up their time for the benefit of our club and its members.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our gymnastics programme has been very popular with over 400 gymnasts benefitting from regular attendance at the daily training sessions. We have been able to enter teams at various age groups into competitions around the country, with fantastic results. The Wire has had some extraordinary achievements over the past year. We continue to be one of the most successful club at National and Club Grades within the region..

We have had our highest number of entries at both the English Championships and British Championships in February/March 2023. We had British finalists, including a medal winner, and medals at National finals. We have also had a number of gymnasts qualify for the England Squad.

Fundraising activities

We have used a number of opportunities to generate funds, and the income from this source this year has been £16,885 (2022 £13,154). Sales of clothing have been the most successful, as well as raffles, cake sales, sleepovers and the summer party. Our Christmas and summer invitational competitions have become very popular on the club gymnastics circuit and have helped to generate additional income - the Christmas competition taking place over 3 days, being our most successful fundraiser of the year.

Parents and members successfully raised funds in the year through a variety of sponsored events and activities.

The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2023

FINANCIAL REVIEW

Principal funding sources

The main source of income is from attendance fees and the hosting of events. Overall income increased to £360,572 (2022 £220,602).

Total expenditure was £316,664 (2022 £257,549), giving a surplus of £43,908 (2022 loss £36,947).

Reserves policy

The Charity has a policy of maintaining minimum bank reserves of £10,000, so that routine expenditure can be met for at least 3 months in the event of reductions in income. The unrestricted bank accounts at 30th April 2023 were £84,351 (2022 £65,039).

FUTURE PLANS

The club is taking almost 40 gymnasts to Amsterdam for the 2023 Worlds Gymnaestrada. We have already performed at several GB Gymfusion events in the warm up to Gymnaestrada.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 27th April 2012 as amended by Special Resolution registered at Companies House on 4th September 2012.

Recruitment and appointment of new trustees

Trustees are selected for the contribution that they can make to the various activities of the Club. This includes instructing and coaching, welfare of children and professional skills.

Organisational structure

The club is predominantly run by the Head Coach, Emma Doherty, who has support from a group of coaches who volunteer their time to the club.

The Trustees meet at least four times a year to review the progress of the club and agree future plans for the charity. At the quarterly meetings various aspects of the running of the club are discussed and decisions made. There is a separate fundraising committee which focuses on raising funds for the club.

The Wire Gymnastics Club charity commenced operation in April 2012.

Induction and training of new trustees

Trustees are given instruction in all aspects of safety, welfare and child protection. Everyone on the board of directors undergoes a CRB check as directed by British Gymnastics.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08049065 (England and Wales)

Registered Charity number

1148992

Registered office

Unit E3, Oak Court
Trident Business Park
Warrington Road
Warrington
Cheshire
WA3 6AX

The Wire Gymnastics Club

**Report of the Trustees
for the Year Ended 30 April 2023**

Trustees

Ms E A Doherty
Mrs C M Barrick
Ms S J Allen
Ms C J Barrick
Ms R L Gidman (resigned 4.2.23)
Ms L Hood (resigned 13.2.23)
Ms S F Medina (resigned 18.4.23)
Ms K Leather (appointed 20.2.23)
Mrs E Wrench (appointed 20.2.23)
Mrs S J Williams (appointed 20.2.23)

Company Secretary

Mrs K F Doherty

Independent Examiner

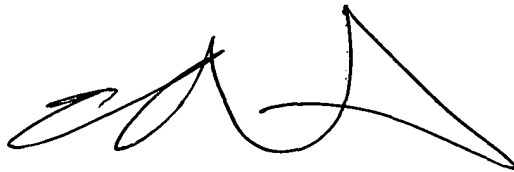
David Taylor
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

COMMENCEMENT OF ACTIVITIES

The Charity commenced operating in April 2012.

Approved by order of the board of trustees on 17 January 2024 and signed on its behalf by:

Ms E A Doherty - Trustee

A handwritten signature in black ink, appearing to be 'EAD', written over a horizontal line.

**Independent Examiner's Report to the Trustees of
The Wire Gymnastics Club**

Independent examiner's report to the trustees of The Wire Gymnastics Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

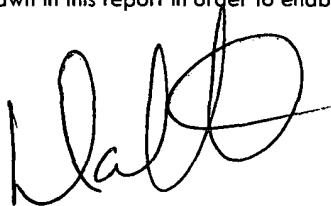
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



David Taylor

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Date: 17/1/2024

The Wire Gymnastics Club

**Statement of Financial Activities
for the Year Ended 30 April 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		66,703	15,962	82,665	9,320
Charitable activities					
Gymnastic Events		260,793	68	260,861	198,120
Other trading activities	2	16,067	818	16,885	13,154
Investment income	3	143	18	161	8
Total		<u>343,706</u>	<u>16,866</u>	<u>360,572</u>	<u>220,602</u>
EXPENDITURE ON					
Raising funds		66,689	-	66,689	64,471
Charitable activities					
Gymnastic Events		249,975	-	249,975	193,078
Total		<u>316,664</u>	<u>-</u>	<u>316,664</u>	<u>257,549</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	27,042 9,636	16,866 (9,636)	43,908 -	(36,947) -
Net movement in funds		<u>36,678</u>	<u>7,230</u>	<u>43,908</u>	<u>(36,947)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		58,190	9,547	67,737	104,684
TOTAL FUNDS CARRIED FORWARD		<u><u>94,868</u></u>	<u><u>16,777</u></u>	<u><u>111,645</u></u>	<u><u>67,737</u></u>

The notes form part of these financial statements

The Wire Gymnastics Club

**Balance Sheet
30 April 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	8	31,884	-	31,884	41,263
CURRENT ASSETS					
Debtors	9	3,498	-	3,498	1,282
Prepayments and accrued income		11,243	-	11,243	975
Cash at bank and in hand		84,351	16,778	101,129	76,676
		<u>99,092</u>	<u>16,778</u>	<u>115,870</u>	<u>78,933</u>
CREDITORS					
Amounts falling due within one year	10	(36,108)	(1)	(36,109)	(52,459)
NET CURRENT ASSETS					
		<u>62,984</u>	<u>16,777</u>	<u>79,761</u>	<u>26,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>94,868</u>	<u>16,777</u>	<u>111,645</u>	<u>67,737</u>
NET ASSETS					
		<u>94,868</u>	<u>16,777</u>	<u>111,645</u>	<u>67,737</u>
FUNDS					
Unrestricted funds	11			94,868	58,190
Restricted funds				16,777	9,547
TOTAL FUNDS					
				<u>111,645</u>	<u>67,737</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

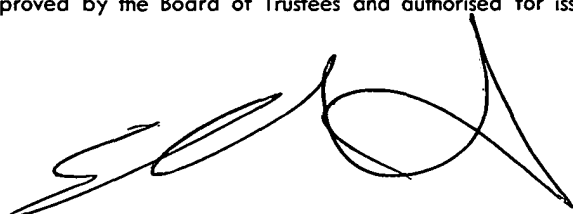
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2024 and were signed on its behalf by:



Ms E A Doherty - Trustee

The notes form part of these financial statements

The Wire Gymnastics Club

Notes to the Financial Statements for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	30.4.23	30.4.22
	£	£
Fundraising events	<u>16,885</u>	<u>13,154</u>

The Wire Gymnastics Club

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

3. INVESTMENT INCOME

	30.4.23	30.4.22
	£	£
Deposit account interest	161	8
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	10,629	13,753
Other operating leases	52,937	72,142
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Ms EA Doherty was paid remuneration of £8,224 (2022 £4,831) during the year in relation to her employment with the Charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.23	30.4.22
Trainers	13	12
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,889	1,431	9,320
Charitable activities			
Gymnastic Events	195,570	2,550	198,120
Other trading activities	13,154	-	13,154
Investment income	8	-	8
Total	<u>216,621</u>	<u>3,981</u>	<u>220,602</u>
EXPENDITURE ON			
Raising funds	64,471	-	64,471
Charitable activities			
Gymnastic Events	193,078	-	193,078
Total	<u>257,549</u>	<u>-</u>	<u>257,549</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(40,928)	3,981	(36,947)
Transfers between funds	(1,948)	1,948	-
	<u>(42,876)</u>	<u>5,929</u>	<u>(36,947)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	101,066	3,618	104,684
	<u>58,190</u>	<u>9,547</u>	<u>67,737</u>
TOTAL FUNDS CARRIED FORWARD			
	<u><u>58,190</u></u>	<u><u>9,547</u></u>	<u><u>67,737</u></u>
8. TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 May 2022	3,504	185,511	189,015
Additions	-	1,250	1,250
	<u>3,504</u>	<u>186,761</u>	<u>190,265</u>
At 30 April 2023	<u>3,504</u>	<u>186,761</u>	<u>190,265</u>
DEPRECIATION			
At 1 May 2022	2,454	145,298	147,752
Charge for year	263	10,366	10,629
	<u>2,717</u>	<u>155,664</u>	<u>158,381</u>
At 30 April 2023	<u>2,717</u>	<u>155,664</u>	<u>158,381</u>
NET BOOK VALUE			
At 30 April 2023	<u>787</u>	<u>31,097</u>	<u>31,884</u>
At 30 April 2022	<u>1,050</u>	<u>40,213</u>	<u>41,263</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Trade debtors		30.4.23 £ 3,498	30.4.22 £ 1,282
		<u>3,498</u>	<u>1,282</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade creditors	15,493	29,974
Social security and other taxes	525	547
Accrued expenses	20,091	21,938
	<u>36,109</u>	<u>52,459</u>

11. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	Transfers between funds	At 30.4.23
	£	£	£	£
Unrestricted funds				
General fund	58,190	27,042	9,636	94,868
Restricted funds				
Malta	6,773	2,003	(6,766)	2,010
Americia	2,774	14,863	(2,870)	14,767
	<u>9,547</u>	<u>16,866</u>	<u>(9,636)</u>	<u>16,777</u>
TOTAL FUNDS	<u>67,737</u>	<u>43,908</u>	<u>-</u>	<u>111,645</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	343,706	(316,664)	27,042
Restricted funds			
Malta	2,003	-	2,003
Americia	14,863	-	14,863
	<u>16,866</u>	<u>-</u>	<u>16,866</u>
TOTAL FUNDS	<u>360,572</u>	<u>(316,664)</u>	<u>43,908</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
Unrestricted funds				
General fund	101,066	(40,928)	(1,948)	58,190
Restricted funds				
Malta	3,453	-	3,319	6,772
Amercia	165	3,981	(1,371)	2,775
	<u>3,618</u>	<u>3,981</u>	<u>1,948</u>	<u>9,547</u>
TOTAL FUNDS	<u>104,684</u>	<u>(36,947)</u>	<u>-</u>	<u>67,737</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,621	(257,549)	(40,928)
Restricted funds			
Amercia	3,981	-	3,981
	<u>220,602</u>	<u>(257,549)</u>	<u>(36,947)</u>
TOTAL FUNDS	<u>220,602</u>	<u>(257,549)</u>	<u>(36,947)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.23 £
Unrestricted funds				
General fund	101,066	(13,886)	7,688	94,868
Restricted funds				
Malta	3,453	2,003	(3,447)	2,009
Amercia	165	18,844	(4,241)	14,768
	<u>3,618</u>	<u>20,847</u>	<u>(7,688)</u>	<u>16,777</u>
TOTAL FUNDS	<u>104,684</u>	<u>6,961</u>	<u>-</u>	<u>111,645</u>

The Wire Gymnastics Club

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	560,327	(574,213)	(13,886)
Restricted funds			
Malta	2,003	-	2,003
Americia	18,844	-	18,844
	<u>20,847</u>	<u>-</u>	<u>20,847</u>
TOTAL FUNDS	<u>581,174</u>	<u>(574,213)</u>	<u>6,961</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

The Wire Gymnastics Club

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2023**

	30.4.23 £	30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	82,665	9,320
Other trading activities		
Fundraising events	16,885	13,154
Investment income		
Deposit account interest	161	8
Charitable activities		
Income from events	65,189	55,199
Gym fees	195,672	142,921
	<u>260,861</u>	<u>198,120</u>
Total incoming resources	<u>360,572</u>	<u>220,602</u>
EXPENDITURE		
Raising donations and legacies		
Improvements to property	262	350
Plant and machinery depreciation	10,366	13,404
	<u>10,628</u>	<u>13,754</u>
Other trading activities		
Purchases	66,742	50,717
Charitable activities		
Advertising	600	306
Travel	23,321	7,841
Small equipment	2,969	3,994
	<u>26,890</u>	<u>12,141</u>
Support costs		
Management		
Wages	93,423	79,680
Job retention scheme	-	(1,679)
Other operating leases	52,937	72,142
Rates and water	419	62
Insurance	2,783	3,309
Light and heat	10,495	7,085
Telephone	1,910	1,384
Postage and stationery	1,238	1,642
Sundries	-	423
Cleaning costs	3,063	1,427
	<u>166,268</u>	<u>165,475</u>

This page does not form part of the statutory financial statements

The Wire Gymnastics Club

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2023**

	30.4.23	30.4.22
	£	£
Management		
Finance		
Bank charges	13,808	11,146
Accounting services	858	815
	<u>14,666</u>	<u>11,961</u>
Information technology		
Repairs and renewals	31,112	3,320
Human resources		
CRB costs	358	181
Total resources expended	<u>316,664</u>	<u>257,549</u>
Net income/(expenditure)	<u>43,908</u>	<u>(36,947)</u>

This page does not form part of the statutory financial statements

THE WIRE GYMNASTICS CLUB

England & Wales - Charity number 1148992

Accounts

REGISTERED COMPANY NUMBER: 08049065 (England and Wales)
REGISTERED CHARITY NUMBER: 1148992

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2022
for
The Wire Gymnastics Club

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Contents of the Financial Statements
for the Year Ended 30 April 2022

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Detailed Statement of Financial Activities	13 to 14

The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Warrington and the surrounding area, by the provision of facilities and coaching for gymnastics.

Significant activities

We continue to attract gymnasts from Manchester, Liverpool, Wigan and St Helens, as well as various areas of Warrington and aim to provide high quality facilities and gymnastics coaching for all members.

The club was accredited GymMark and Club Mark by British Gymnastics (BG); the sport's governing body in March 2011. The GymMark Scheme has been developed by BG, in partnership with Sport England and Home Country Sports Councils. Its purpose is to recognise clubs which are committed to providing quality experiences, thus encouraging young people to take up the sport, whilst focusing on improving their talent and maintaining lifelong participation in the sport. British Gymnastics carry out inspections and assessments of all clubs awarded the GymMark and The Wire Gymnastics

Club received a glowing report. Comments mentioned were, 'very organised', 'everything prepared to a high standard', 'most organised club they had seen'.

The Club continues to apply for and receive several 'low level' awards.

Public benefit

The Charity is open to all children and young people regardless of ethnicity, sexual orientation or ability. We offer classes from pre-school to young adults. The catchment area within which we work is in the top 10% deprivation nationally. The charity continues to offer gymnasts of all ages a safe and secure place to practice and enjoy gymnastics, providing the opportunity to participate in healthy and structured activities.

Volunteers

We continue to rely on a number of volunteers to coach gymnastics, carry out the welfare facilities and encourage the older members to get involved with the younger classes, creating a family, nurturing environment. In a recent parents questionnaire this was one of the positive aspects of the club that was highlighted. All volunteers are DBS checked. We are very grateful to parents and friends who give up their time for the benefit of our club and its members.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our gymnastics programme has been very popular with over 400 gymnasts benefitting from regular attendance at the daily training sessions. We have been able to enter teams at various age groups into competitions around the country, with fantastic results. The Wire has had some extraordinary achievements over the past year. We continue to be one of the most successful club at National and Club Grades within the region..

We have had many of our member gymnasts at all age groups compete at British National Finals, as well as at British and English Championships. We also attended a summer international comp in USA.

Fundraising activities

We have used a number of opportunities to generate funds, and the income from this source this year has been £13,154 (2021 £15,047). Sales of clothing have been the most successful, as well as raffles, cake sales, sleepovers and the summer party. Our Christmas and summer invitational competitions have become very popular on the club gymnastics circuit and have helped to generate additional income. The Christmas competition taking place over 5 days, being our most successful fundraiser to date.

Parents and members successfully raised funds in the year through a variety of sponsored events and activities.

The Wire Gymnastics Club

Report of the Trustees
for the Year Ended 30 April 2022

FINANCIAL REVIEW

Principal funding sources

The main source of income is from attendance fees and the hosting of events. Overall income increased to £220,602 (2021 £220,137).

Total expenditure was £257,549 (2021 £189,391), giving a deficit of £36,947 (2021 profit £30,746).

Reserves policy

The Charity has a policy of maintaining minimum bank reserves of £10,000, so that routine expenditure can be met for at least 3 months in the event of reductions in income. The unrestricted bank accounts at 30th April 2022 were £65,039 (2021 £97,748).

FUTURE PLANS

The club has registered to take almost 40 gymnasts to Amsterdam for the 2023 Worlds Gymnaestrada, with rehearsals beginning before Christmas 2022. We will be performing at several GB Gymfusion events in the warm up to Gymnaestrada. We also have our highest number of entries at both the English Championships and British Championships in February/March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 27th April 2012 as amended by Special Resolution registered at Companies House on 4th September 2012.

Recruitment and appointment of new trustees

Trustees are selected for the contribution that they can make to the various activities of the Club. This includes instructing and coaching, welfare of children and professional skills.

Organisational structure

The club is predominantly run by the Head Coach, Emma Doherty, who has support from a group of coaches who volunteer their time to the club.

The Trustees meet at least four times a year to review the progress of the club and agree future plans for the charity. At the quarterly meetings various aspects of the running of the club are discussed and decisions made. There is a separate fundraising committee which focuses on raising funds for the club.

The Wire Gymnastics Club charity commenced operation in April 2012.

Induction and training of new trustees

Trustees are given instruction in all aspects of safety, welfare and child protection. Everyone on the board of directors undergoes a CRB check as directed by British Gymnastics.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08049065 (England and Wales)

Registered Charity number

1148992

Registered office

Unit E3, Oak Court
Trident Business Park
Warrington Road
Warrington
Cheshire
WA3 6AX

The Wire Gymnastics Club

Report of the Trustees
for the Year Ended 30 April 2022

Trustees

Ms E A Doherty
Mrs C M Barrick
Ms R V Abela (resigned 26.6.21)
Ms S J Allen
Ms C J Barrick
Ms R L Gidman
Ms L Hood
Ms S F Medina

Company Secretary

Mrs K F Doherty

Independent Examiner

David Taylor
FCA
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

COMMENCEMENT OF ACTIVITIES

The Charity commenced operating in April 2012.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms E A Doherty - Trustee

Independent Examiner's Report to the Trustees of
The Wire Gymnastics Club

Independent examiner's report to the trustees of The Wire Gymnastics Club ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Taylor
FCA
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Date:

The Wire Gymnastics Club

Statement of Financial Activities
for the Year Ended 30 April 2022

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,889	1,431	9,320	9,816
Charitable activities					
Gymnastic Events		195,570	2,550	198,120	195,268
Other trading activities	2	13,154	-	13,154	15,047
Investment income	3	8	-	8	6
Total		<u>216,621</u>	<u>3,981</u>	<u>220,602</u>	<u>220,137</u>
EXPENDITURE ON					
Raising funds		64,471	-	64,471	48,605
Charitable activities					
Gymnastic Events		<u>193,078</u>	<u>-</u>	<u>193,078</u>	<u>140,786</u>
Total		<u>257,549</u>	<u>-</u>	<u>257,549</u>	<u>189,391</u>
NET INCOME/(EXPENDITURE)					
		(40,928)	3,981	(36,947)	30,746
Transfers between funds	11	<u>(1,948)</u>	<u>1,948</u>	<u>-</u>	<u>-</u>
Net movement in funds		(42,876)	5,929	(36,947)	30,746
RECONCILIATION OF FUNDS					
Total funds brought forward		101,066	3,618	104,684	73,938
TOTAL FUNDS CARRIED FORWARD		<u><u>58,190</u></u>	<u><u>9,547</u></u>	<u><u>67,737</u></u>	<u><u>104,684</u></u>

The notes form part of these financial statements

The Wire Gymnastics Club

Balance Sheet
30 April 2022

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
FIXED ASSETS					
Tangible assets	8	41,263	-	41,263	46,370
CURRENT ASSETS					
Debtors	9	1,282	-	1,282	671
Prepayments and accrued income		975	-	975	2,545
Cash at bank and in hand		65,039	11,637	76,676	101,366
		<u>67,296</u>	<u>11,637</u>	<u>78,933</u>	<u>104,582</u>
CREDITORS					
Amounts falling due within one year	10	(50,369)	(2,090)	(52,459)	(46,268)
		<u>16,927</u>	<u>9,547</u>	<u>26,474</u>	<u>58,314</u>
NET CURRENT ASSETS					
		<u>58,190</u>	<u>9,547</u>	<u>67,737</u>	<u>104,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>58,190</u>	<u>9,547</u>	<u>67,737</u>	<u>104,684</u>
NET ASSETS					
		<u>58,190</u>	<u>9,547</u>	<u>67,737</u>	<u>104,684</u>
FUNDS					
	11				
Unrestricted funds				58,190	101,066
Restricted funds				9,547	3,618
				<u>67,737</u>	<u>104,684</u>
TOTAL FUNDS					
				<u>67,737</u>	<u>104,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Ms E A Doherty - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	30.4.22	30.4.21
	£	£
Fundraising events	<u>13,154</u>	<u>15,047</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

3.	INVESTMENT INCOME	30.4.22	30.4.21
		£	£
	Deposit account interest	8	6
		<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

		30.4.22	30.4.21
		£	£
	Depreciation - owned assets	13,753	15,458
	Other operating leases	72,142	74,024
		<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Ms EA Doherty was paid remuneration of £4,831 (2021 £8,258) during the year in relation to her employment with the Charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.22	30.4.21
Trainers	12	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,416	400	9,816
Charitable activities			
Gymnastic Events	195,268	-	195,268
Other trading activities	15,047	-	15,047
Investment income	4	2	6
Total	<u>219,735</u>	<u>402</u>	<u>220,137</u>
EXPENDITURE ON			
Raising funds	48,605	-	48,605
Charitable activities			
Gymnastic Events	140,786	-	140,786
Total	<u>189,391</u>	<u>-</u>	<u>189,391</u>

7.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
	NET INCOME	30,344	402	30,746
	RECONCILIATION OF FUNDS			
	Total funds brought forward	70,722	3,216	73,938
	TOTAL FUNDS CARRIED FORWARD	<u>101,066</u>	<u>3,618</u>	<u>104,684</u>
8.	TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	Totals £
	COST			
	At 1 May 2021	3,504	176,865	180,369
	Additions	-	8,646	8,646
	At 30 April 2022	<u>3,504</u>	<u>185,511</u>	<u>189,015</u>
	DEPRECIATION			
	At 1 May 2021	2,105	131,894	133,999
	Charge for year	349	13,404	13,753
	At 30 April 2022	<u>2,454</u>	<u>145,298</u>	<u>147,752</u>
	NET BOOK VALUE			
	At 30 April 2022	<u>1,050</u>	<u>40,213</u>	<u>41,263</u>
	At 30 April 2021	<u>1,399</u>	<u>44,971</u>	<u>46,370</u>
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.4.22 £	30.4.21 £
	Trade debtors		<u>1,282</u>	<u>671</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade creditors	29,974	38,653
Social security and other taxes	547	217
Accrued expenses	21,938	7,398
	<u>52,459</u>	<u>46,268</u>

11. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
Unrestricted funds				
General fund	101,066	(40,928)	(1,948)	58,190
Restricted funds				
Malta	3,453	-	3,319	6,772
Amercia	165	3,981	(1,371)	2,775
	<u>3,618</u>	<u>3,981</u>	<u>1,948</u>	<u>9,547</u>
TOTAL FUNDS	<u>104,684</u>	<u>(36,947)</u>	<u>-</u>	<u>67,737</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,621	(257,549)	(40,928)
Restricted funds			
Amercia	3,981	-	3,981
TOTAL FUNDS	<u>220,602</u>	<u>(257,549)</u>	<u>(36,947)</u>

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	70,722	30,344	101,066
Restricted funds			
Malta	3,051	402	3,453
Amercia	165	-	165
	<u>3,216</u>	<u>402</u>	<u>3,618</u>
TOTAL FUNDS	<u>73,938</u>	<u>30,746</u>	<u>104,684</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,735	(189,391)	30,344
Restricted funds			
Malta	402	-	402
	<u>220,137</u>	<u>(189,391)</u>	<u>30,746</u>
TOTAL FUNDS	<u>220,137</u>	<u>(189,391)</u>	<u>30,746</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
Unrestricted funds				
General fund	70,722	(10,584)	(1,948)	58,190
Restricted funds				
Malta	3,051	402	3,319	6,772
Americia	165	3,981	(1,371)	2,775
	<u>3,216</u>	<u>4,383</u>	<u>1,948</u>	<u>9,547</u>
TOTAL FUNDS	<u>73,938</u>	<u>(6,201)</u>	<u>-</u>	<u>67,737</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	436,356	(446,940)	(10,584)
Restricted funds			
Malta	402	-	402
Americia	3,981	-	3,981
	<u>4,383</u>	<u>-</u>	<u>4,383</u>
TOTAL FUNDS	<u>440,739</u>	<u>(446,940)</u>	<u>(6,201)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

The Wire Gymnastics Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	9,320	9,816
Other trading activities		
Fundraising events	13,154	15,047
Investment income		
Deposit account interest	8	6
Charitable activities		
Income from Events	55,199	35,087
Gym fees	142,921	106,606
Grants	-	53,575
	<u>198,120</u>	<u>195,268</u>
Total incoming resources	220,602	220,137
EXPENDITURE		
Raising donations and legacies		
Improvements to property	350	467
Plant and machinery depreciation	13,404	14,991
	<u>13,754</u>	<u>15,458</u>
Other trading activities		
Purchases	50,717	33,147
Charitable activities		
Advertising	306	60
Travel	7,841	6
Small equipment	3,994	-
	<u>12,141</u>	<u>66</u>
Support costs		
Management		
Wages	79,680	58,786
Job retention scheme	(1,679)	(22,113)
Other operating leases	72,142	74,024
Rates and water	62	308
Insurance	3,309	1,391
Light and heat	7,085	4,334
Telephone	1,384	1,653
Postage and stationery	1,642	2,149
Sundries	423	1,369
Cleaning costs	1,427	1,809
	<u>165,475</u>	<u>123,710</u>

This page does not form part of the statutory financial statements

The Wire Gymnastics Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
Management		
Finance		
Bank charges	11,146	9,410
Accounting Services	815	750
	<u>11,961</u>	<u>10,160</u>
Information technology		
Repairs and renewals	3,320	6,670
Human resources		
CRB costs	181	180
	<u>257,549</u>	<u>189,391</u>
Total resources expended		
Net (expenditure)/income	<u><u>(36,947)</u></u>	<u><u>30,746</u></u>

THE WIRE GYMNASTICS CLUB

England & Wales - Charity number 1148992

Accounts

REGISTERED COMPANY NUMBER: 08049065 (England and Wales)
REGISTERED CHARITY NUMBER: 1148992

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
The Wire Gymnastics Club**

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX



The Wire Gymnastics Club

**Contents of the Financial Statements
for the Year Ended 30 April 2021**

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The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Warrington and the surrounding area, by the provision of facilities and coaching for gymnastics.

Significant activities

We continue to attract gymnasts from Manchester, Liverpool, Wigan and St Helens, as well as various areas of Warrington and aim to provide high quality facilities and gymnastics coaching for all members.

The club was accredited GymMark and Club Mark by British Gymnastics (BG); the sport's governing body in March 2011. The GymMark Scheme has been developed by BG, in partnership with Sport England and Home Country Sports Councils. Its purpose is to recognise clubs which are committed to providing quality experiences, thus encouraging young people to take up the sport, whilst focusing on improving their talent and maintaining lifelong participation in the sport. British Gymnastics carry out inspections and assessments of all clubs awarded the GymMark and The Wire Gymnastics

Club received a glowing report. Comments mentioned were, 'very organised', 'everything prepared to a high standard', 'most organised club they had seen'.

The Club continues to apply for and receive several 'low level' awards during the year 2019/20, Support has been received from Sport England

Public benefit

The Charity is open to all children and young people regardless of ethnicity, sexual orientation or ability. We offer classes from pre-school to adults. The catchment area within which we work is in the top 10% deprivation nationally. The charity continues to offer gymnasts of all ages a safe and secure place to practice and enjoy gymnastics, providing the opportunity to participate in healthy and structured activities.

Volunteers

We continues to rely on a number of volunteers to coach gymnastics, carry out the welfare facilities and encourage the older members to get involved with the younger classes, creating a family, nurturing environment. In a recent parents questionnaire this was one of the positive aspects of the club that was highlighted. All volunteers are DBS checked. We are very grateful to parents and friends who give up their time for the benefit of our club and its members.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our gymnastics programme has been very popular with over 400 gymnasts benefitting from regular attendance at the daily training sessions. We have been able to enter teams at various age groups into competitions around the country, with fantastic results. The Wire has had some extraordinary achievements over the past year. We continue to be one of the most successful club at National and Club Grades within the region..

We have had many of our member gymnasts at all age groups compete at British National Finals, as well as at British and English Championships.

Fundraising activities

We have used a number of opportunities to generate funds, and the income from this source this year has been £15,047 (2020 £17,754). Sales of clothing have been the most successful, as well as raffles, cake sales, sleepovers and the summer party. Our Christmas and summer invitational competitions have become very popular on the club gymnastics circuit and have helped to generate additional income.

Parents and members successfully raised funds in the year through a variety of sponsored events and activities.

The Wire Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2021

FINANCIAL REVIEW

Principal funding sources

The main source of income is from attendance fees and the hosting of events. Overall income fell to £229,029 (2020 £231,244).

Total expenditure was £188,184 (2020 £229,015), giving a profit of £40,485 (2020 deficit £7,771).

Reserves policy

The Charity has a policy of maintaining minimum bank reserves of £10,000, so that routine expenditure can be met for at least 3 months in the event of reductions in income. The unrestricted bank accounts at 30th April 2021 were £107,848 (2020 £25,442).

FUTURE PLANS

The club started the financial year behind closed doors due to COVID-19 restrictions, and moved to training online via Zoom calls. As restrictions are lifting, gymnasts are looking forward to an International Gymnastics Camp in America as well as Gymfusion events. The club has registered its interest in participating in the World Gymnaestrada 2023 which is taking place in Amsterdam.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 27th April 2012 as amended by Special Resolution registered at Companies House on 4th September 2012.

Recruitment and appointment of new trustees

Trustees are selected for the contribution that they can make to the various activities of the Club. This includes instructing and coaching, welfare of children and professional skills.

Organisational structure

The club is predominantly run by the Head Coach, Emma Doherty, who has support from a group of coaches who volunteer their time to the club.

The Trustees meet at least four times a year to review the progress of the club and agree future plans for the charity. At the quarterly meetings various aspects of the running of the club are discussed and decisions made. There is a separate fundraising committee which focuses on raising funds for the club.

The Wire GC charity commenced operation in April 2012.

Induction and training of new trustees

Trustees are given instruction in all aspects of safety, welfare and child protection. Everyone on the board of directors undergoes a CRB check as directed by British Gymnastics.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08049065 (England and Wales)

Registered Charity number

1148992

Registered office

Unit E3, Oak Court
Trident Business Park
Warrington Road
Warrington
Cheshire
WA3 6AX

The Wire Gymnastics Club

**Report of the Trustees
for the Year Ended 30 April 2021**

Trustees

Ms E A Doherty
Mrs C M Barrick
Mrs L C Holcroft (resigned 30.4.21)
Ms R V Abela Teacher (appointed 1.10.20) (resigned 26.6.21)
Ms S J Allen Certified Accountant (appointed 1.10.20)
Ms C J Barrick Student (appointed 18.9.20)
Ms R L Gidman Banker (appointed 1.10.20)
Ms L Hood Nurse (appointed 1.10.20)
Ms C McCaffery Teacher (appointed 1.10.20) (resigned 27.4.21)
Ms D Cocker (appointed 1.10.20) (resigned 5.1.21)
Ms S F Medina (appointed 1.10.20)
Ms S Rochford (appointed 1.10.20) (resigned 3.12.20)

Company Secretary

Mrs K F Doherty

Independent Examiner

David Taylor
FCA
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

COMMENCEMENT OF ACTIVITIES

The Charity commenced operating in April 2012.

Approved by order of the board of trustees on 26 January 2022 and signed on its behalf by:



Ms E A Doherty - Trustee

**Independent Examiner's Report to the Trustees of
The Wire Gymnastics Club**

Independent examiner's report to the trustees of The Wire Gymnastics Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

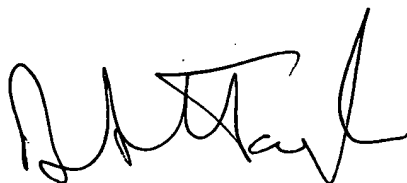
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



David Taylor
FCA
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

26 January 2022

The Wire Gymnastics Club

**Statement of Financial Activities
for the Year Ended 30 April 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,416	400	9,816	1,420
Charitable activities					
Gymnastic Events		195,268	-	195,268	212,016
Other trading activities	2	15,047	-	15,047	17,754
Investment income	3	4	2	6	54
Total		219,735	402	220,137	231,244
EXPENDITURE ON					
Raising funds		48,605	-	48,605	71,703
Charitable activities					
Gymnastic Events		140,786	-	140,786	167,312
Total		189,391	-	189,391	239,015
NET INCOME/(EXPENDITURE)		30,344	402	30,746	(7,771)
RECONCILIATION OF FUNDS					
Total funds brought forward		70,722	3,216	73,938	81,709
TOTAL FUNDS CARRIED FORWARD		101,066	3,618	104,684	73,938

The notes form part of these financial statements

The Wire Gymnastics Club

**Balance Sheet
30 April 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
FIXED ASSETS					
Tangible assets	8	46,370	-	46,370	47,380
CURRENT ASSETS					
Debtors	9	671	-	671	-
Prepayments and accrued income		2,545	-	2,545	-
Cash at bank and in hand		97,748	3,618	101,366	28,659
		<u>100,964</u>	<u>3,618</u>	<u>104,582</u>	<u>28,659</u>
CREDITORS					
Amounts falling due within one year	10	(46,268)	-	(46,268)	(2,101)
NET CURRENT ASSETS		<u>54,696</u>	<u>3,618</u>	<u>58,314</u>	<u>26,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,066</u>	<u>3,618</u>	<u>104,684</u>	<u>73,938</u>
NET ASSETS		<u>101,066</u>	<u>3,618</u>	<u>104,684</u>	<u>73,938</u>
FUNDS					
Unrestricted funds	11			101,066	70,722
Restricted funds				3,618	3,216
TOTAL FUNDS				<u>104,684</u>	<u>73,938</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2022 and were signed on its behalf by:



Ms E A Doherty - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	30.4.21	30.4.20
	£	£
Fundraising events	<u>15,047</u>	<u>17,754</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

3. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Deposit account interest	<u>6</u>	<u>54</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.21	30.4.20
	£	£
Depreciation - owned assets	15,458	16,047
Other operating leases	<u>74,024</u>	<u>53,594</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Ms EA Doherty was paid remuneration of £8,258 (2020 £9,416) during the year in relation to her employment with the Charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.21	30.4.20
Trainers	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,420	-	1,420
Charitable activities			
Gymnastic Events	202,454	9,562	212,016
Other trading activities	17,504	250	17,754
Investment income	<u>48</u>	<u>6</u>	<u>54</u>
Total	221,426	9,818	231,244
EXPENDITURE ON			
Raising funds	71,464	239	71,703
Charitable activities			
Gymnastic Events	167,312	-	167,312
Total	238,776	239	239,015

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(17,350)	9,579	(7,771)
Transfers between funds	13,261	(13,261)	-
Net movement in funds	(4,089)	(3,682)	(7,771)
RECONCILIATION OF FUNDS			
Total funds brought forward	74,811	6,898	81,709
TOTAL FUNDS CARRIED FORWARD	<u>70,722</u>	<u>3,216</u>	<u>73,938</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 May 2020	3,504	162,417	165,921
Additions	-	14,448	14,448
At 30 April 2021	<u>3,504</u>	<u>176,865</u>	<u>180,369</u>
DEPRECIATION			
At 1 May 2020	1,638	116,903	118,541
Charge for year	467	14,991	15,458
At 30 April 2021	<u>2,105</u>	<u>131,894</u>	<u>133,999</u>
NET BOOK VALUE			
At 30 April 2021	<u>1,399</u>	<u>44,971</u>	<u>46,370</u>
At 30 April 2020	<u>1,866</u>	<u>45,514</u>	<u>47,380</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21 £	30.4.20 £
Trade debtors	<u>671</u>	<u>-</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade creditors	38,653	-
Social security and other taxes	217	-
Accrued expenses	7,398	2,101
	<u>46,268</u>	<u>2,101</u>

11. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	70,722	30,344	101,066
Restricted funds			
Malta	3,051	402	3,453
Amercia	165	-	165
	<u>3,216</u>	<u>402</u>	<u>3,618</u>
TOTAL FUNDS	<u>73,938</u>	<u>30,746</u>	<u>104,684</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	219,735	(189,391)	30,344
Restricted funds			
Malta	402	-	402
TOTAL FUNDS	<u>220,137</u>	<u>(189,391)</u>	<u>30,746</u>

Comparatives for movement in funds

	At 1.5.19	Net movement in funds	Transfers between funds	At 30.4.20
	£	£	£	£
Unrestricted funds				
General fund	74,811	(17,350)	13,261	70,722
Restricted funds				
Malta	1,477	(4,937)	6,511	3,051
Amercia	5,421	14,516	(19,772)	165
	<u>6,898</u>	<u>9,579</u>	<u>(13,261)</u>	<u>3,216</u>
TOTAL FUNDS	<u>81,709</u>	<u>(7,771)</u>	<u>-</u>	<u>73,938</u>

The Wire Gymnastics Club

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	221,426	(238,776)	(17,350)
Restricted funds			
Malta	(4,937)	-	(4,937)
Amercia	14,755	(239)	14,516
	<u>9,818</u>	<u>(239)</u>	<u>9,579</u>
TOTAL FUNDS	<u>231,244</u>	<u>(239,015)</u>	<u>(7,771)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
Unrestricted funds				
General fund	74,811	12,994	13,261	101,066
Restricted funds				
Malta	1,477	(4,535)	6,511	3,453
Amercia	5,421	14,516	(19,772)	165
	<u>6,898</u>	<u>9,981</u>	<u>(13,261)</u>	<u>3,618</u>
TOTAL FUNDS	<u>81,709</u>	<u>22,975</u>	<u>-</u>	<u>104,684</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	441,161	(428,167)	12,994
Restricted funds			
Malta	(4,535)	-	(4,535)
Amercia	14,755	(239)	14,516
	<u>10,220</u>	<u>(239)</u>	<u>9,981</u>
TOTAL FUNDS	<u>451,381</u>	<u>(428,406)</u>	<u>22,975</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

The Wire Gymnastics Club

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2021**

	30.4.21 £	30.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	9,816	1,420
Other trading activities		
Fundraising events	15,047	17,754
Investment income		
Deposit account interest	6	54
Charitable activities		
Income from Events	35,087	63,141
Gym fees	106,606	148,875
Grants	53,575	-
	<u>195,268</u>	<u>212,016</u>
Total incoming resources	220,137	231,244
EXPENDITURE		
Raising donations and legacies		
Improvements to property	467	876
Plant & machinery depreciation	14,991	15,171
	<u>15,458</u>	<u>16,047</u>
Other trading activities		
Purchases	33,147	55,656
Charitable activities		
Insurance	-	7,524
Advertising	60	-
Travel	6	13,973
Small equipment	-	3,807
Trophies	-	1,934
	<u>66</u>	<u>27,238</u>
Support costs		
Management		
Wages	58,786	63,979
Job retention scheme	(22,113)	(5,141)
Other operating leases	74,024	53,594
Rates and water	308	103
Insurance	1,391	1,471
Light and heat	4,334	6,007
Telephone	1,653	1,625
Postage and stationery	2,149	1,321
Sundries	1,369	1,805
Carried forward	121,901	124,764

This page does not form part of the statutory financial statements

The Wire Gymnastics Club

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2021**

	30.4.21	30.4.20
	£	£
Management		
Brought forward	121,901	124,764
Cleaning costs	1,809	3,714
Company Secretarial	-	155
	<u>123,710</u>	<u>128,633</u>
Finance		
Bank charges	9,410	6,191
Accounting Services	750	2,414
	<u>10,160</u>	<u>8,605</u>
Information technology		
Repairs and renewals	6,670	2,662
Website	-	120
	<u>6,670</u>	<u>2,782</u>
Human resources		
CRB costs	180	54
Total resources expended	<u>189,391</u>	<u>239,015</u>
Net income/(expenditure)	<u>30,746</u>	<u>(7,771)</u>

This page does not form part of the statutory financial statements