

THE WIMBLEDON IN SPORTING HISTORY TRUST

England & Wales · Charity number 1195829

Details

Other names WIMBLEDON IN SPORTING HISTORY

Status Registered

Legal form CIO

Registered 2021-09-17

Register [View on the Charity Commission register](#)

Contact

Address Wimbledon in Sporting History
Wimbledon Football Stadium
Copper Mill Lane
Wimbledon
London
SW17 0BL

Phone 02085473528

Email info@wimbledoninsportinghistory.com

Website <https://wimbledoninsportinghistory.com/>

Activities

Objects: THE COLLATING, PRESERVING, SAFEGUARDING, DISPLAYING AND ARCHIVING HISTORICAL ARTEFACTS RELATING TO MERTON'S RICH AND DIVERSE SPORTING HERITAGE VIA BOTH A PHYSICAL AND ONLINE MUSEUM OFFERING.

Activities: Protect, display and promote, the local Sporting History of Wimbledon and its immediate neighbours, based primarily, in and around Wimbledon. Primarily for historical and educational purposes. We will rely on volunteers and raise funds primarily via donations and grants, with a small element from the sale of products and memorabilia.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Merton
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£34,732	£27,680	-	-
2024-06-30	£73,602	£66,503	-	-
2023-06-30	£14,338	£18,374	-	-
2022-06-30	£57,428	£11,819	-	-

Trustees

Name	Role	Appointed
Christopher Hutchinson		2024-09-05
Graeme Price		2024-09-05
Kris Stewart		2024-09-05
Michele Marie Little		2024-06-07
Peter Leng		2021-09-13
Timothy William Hillyer		2021-09-14

THE WIMBLEDON IN SPORTING HISTORY TRUST

England & Wales - Charity number 1195829

Accounts

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

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THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees	Kris Stewart, Chair Peter Leng, Trustee Timothy William Hillyer, Trustee Michele Little, Trustee Graeme Price, Trustee Christopher Hutchinson, Trustee
Charity registered number	1195829
Principal office	Wimbledon Football Stadium Copper Mill Lane Wimbledon London SW17 0BL
Accountants	GMBC LLP Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Wimbledon In Sporting History Trust CIO for the 1 July 2024 to 30 June 2025.

Objectives and activities

a. Policies and objectives

The main objective is to protect, display and promote the local Sporting History of Wimbledon and its immediate neighbours, based primarily in and around AFC Wimbledon's Plough Lane Football stadium, for historical and educational purposes.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' new format in January 2017 and 'Public benefit reporting' (PB3)

b. Volunteers

The Charity has a large number of dedicated volunteers all committed to shaping and sharing Wimbledon's rich sporting history. The Trustees would like to thank and pay tribute to all the volunteers for their continued support and dedication.

Achievements and performance

a. Review of activities

These are the third full year accounts for The Wimbledon in Sporting History CIO (WiSH). This was another busy and successful year for WiSH – as it continued to grow and develop into a leading sports heritage charity with a name and reputation reaching well beyond its local boundaries in southwest London.

The charity went from strength to strength under the inspired stewardship of our Managing Director, John Lynch, and his resourceful and dynamic operations team, ensuring that WiSH continued to deliver on its declared ambition to preserve, promote and celebrate the rich and diverse sporting heritage of the Wimbledon area.

Volunteering is at the heart of all that WiSH does, and its team of dedicated and talented volunteers continued to grow, working tirelessly and creatively to enable WiSH to fulfil its remit of telling and sharing the fascinating stories of Wimbledon's deep sporting past.

Further improvements were made to strengthen the operational side of WISH in 2025. The Trustees also made steps to strengthen the governance of the charity and will be looking for an independent trustee to join the Board in due course.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

- EBAY Shop had 100% 5* Reviews
- Stadium Tours 100% Positive Feedback
- Average Museum attendance on Match Days 300
- Continued strong growth year on year across all areas - Web/Socials/Tours/Museum/Partnerships
- Museum complete refit following the flood in September 2024
- Stadium Displays all new
- Refurbishment programme all completed
- Speedway Statue Unveiled (first ever in UK made entirely from recycled metals from the old stadium)
- Successfully partnered with AFC Wimbledon Foundation for active ageing sessions & renewed for 2026
- Held Merton's first ever Heritage Sports Art Display @ Wimbledon Quarter for four weeks
- Attended all relevant Community Events
- Recruitment drive with Club support resulting in some key posts being filled with high calibre & experienced volunteers.
- Wimbledon Old Players' Association (WOPA) now has the largest membership of any club in the country down to Ray Armfield's team leadership
- A reunion dinner featuring the great "Batsford Boys" team of the 1970s took place in January 2025.
- Created a Global Outreach Team covering Worldwide Wombles & Y&B International
- Held first ever WWW weekend at the Stadium
- Voted UK's Best Sporting Heritage Organisation
- Installation of Club Memorial Bench on Wimbledon Common & linked plaque at the Stadium
- Installation of Foundation Stone from old Plough Lane Stadium along with plaque & Mr Toad graffiti
- Archiving drive has produced records of over 3,000 artifacts related to football alone & ongoing for 2026
- Launched 1st Stage of Heritage Portal

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

The Wimbledon In Sporting History Trust CIO is a registered charity, number 1195829, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Board of Trustees and Operational Management team continue to focus on the digital museum – while ensuring the physical museum remains fresh and relevant.

The Trustees continue to work to ensure due diligence in the governance of the charity.

Work continues to build the membership of the Wimbledon Old Players Association, under the excellent stewardship of Ray Armfield, building closer relations with former Wimbledon players from the men's and women's teams, many invited for guest appearances at AFC Wimbledon matches.

Here are a few of the other plans going forward:

- Bar area for gallery supported with new shirt displays & utilising two WiSH branded display bases along with the Vinny & Gaza photo ops.
- Two more old turnstiles refurbished for installation in Phoenix other incomplete one sold for WiSH donation.
- World Wide Wombles 2 on 6-8 March in partnership with club & DTB incorporating International Women's Day & Disability Day planned with the Club.
- Re-branding of stadium precinct area in partnership with club, both councils, Summerstown historian & residents association celebrating the direct areas amazing sports & other major historical events.
- Completion of benches along Greyhound Parade in partnership with Club & Council.
- Dress Display Cabinets donated to Merton Heritage & installed across boroughs libraries (Multi-Sports).
- Design & complete a new sign-posted Sports Heritage Trail on the Common in partnership with commons management team & conservators.
- Ongoing digitalisation of all Club artifacts & records.
- Launch stages 2 & 3 of Heritage Portal.
- Recruit to remaining gaps in WiSH team.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 11 March 2026



Kris Stewart
(Trustee)

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

**Independent Examiner's Report to the Trustees of The Wimbledon In Sporting History Trust CIO
(the Charity)**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Graham Hole

Dated: 11 March 2026

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations, grants and legacies	3	3,486	25,354	28,840	62,263
Investment income	3		283	283	164
Other trading activities	4		5,609	5,609	11,175
Total income		3,486	31,246	34,732	73,602
Expenditure on:					
Raising funds	5		2,308	2,308	5,294
Charitable activities	6	10,209	15,163	25,372	61,209
Total expenditure		10,209	17,471	27,680	66,503
Net movement in funds		(6,723)	13,775	7,052	7,099
Reconciliation of funds:					
Total funds brought forward		13,927	34,745	48,672	41,573
Net movement in funds		(6,723)	13,775	7,052	7,099
Total funds carried forward		7,204	48,520	55,724	48,672

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets		37,630	30,797
		<u>37,630</u>	<u>30,797</u>
Current assets			
Stocks	11	190	1,165
Cash at bank and in hand		18,804	18,822
		<u>18,994</u>	<u>19,987</u>
Creditors: amounts falling due within one year	12	(900)	(2,112)
		<u>18,094</u>	<u>17,875</u>
Net current assets		<u>18,094</u>	<u>17,875</u>
Total assets less current liabilities		<u>55,724</u>	<u>48,672</u>
Total net assets		<u>55,724</u>	<u>48,672</u>
Charity funds			
Restricted funds	13	7,204	13,927
Unrestricted funds	13	48,520	34,745
Total funds		<u>55,724</u>	<u>48,672</u>

The financial statements were approved and authorised for issue by the Trustees on 11 March 2026 and signed on their behalf by:



Kris Stewart
(Trustee)

The notes on pages 9 to 19 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The Wimbledon In Sporting History Trust CIO is a registered charity number 1195829. The principal office is Wimbledon Football Stadium, Copper Mill Lane, Wimbledon, London, SW17 DBL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Wimbledon In Sporting History Trust CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	
Fixtures and fittings	25%
Office equipment	25%
Artefacts and memorabilia	10%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Income from donations, grants and investment income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations				
Galliard Homes	-			1,000
Greyhound Board of Great Britain	-			1,000
Grants				
Heritage Compass (Cause4)	1,580		1,580	3,000
Heritage Lottery	1,906		1,906	52,614
Subtotal detailed disclosure	3,486		3,486	57,614
Donations and other fundraising		25,354	25,354	4,649
Investment income		283	283	164
Subtotal	3,486	25,637	25,637	4,813
Total 2025	3,486	25,637	29,123	62,427
<i>Total 2024</i>	<i>57,614</i>	<i>4,813</i>	<i>62,427</i>	

4. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Product sales and tours including prints, photos, scarves etc	5,609	5,609	11,175
Total 2025	5,609	5,609	11,175
<i>Total 2024</i>	<i>11,175</i>	<i>11,175</i>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Printing, production and postage	1,333	1,333	2,570
Goods purchased for resale	-	-	2,629
Opening stock	1,165	1,165	1,260
Closing stock	(190)	(190)	(1,165)
Total 2025	<u>2,308</u>	<u>2,308</u>	<u>5,294</u>
<i>Total 2024</i>	<u>5,294</u>	<u>5,294</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Protect, display and promote the local sporting history of Wimbledon	10,209	15,163	25,372	61,209
<i>2024</i>	<u>53,313</u>	<u>7,896</u>	<u>61,209</u>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Analysis of expenditure by activities

	Support costs 2025	Total funds 2025	<i>Total funds 2024</i>
	£	£	£
Protect, display and promote the local sporting history of Wimbledon	25,372	25,372	61,209
<i>Total 2024</i>	<i>61,209</i>	<i>61,209</i>	

Analysis of support costs

	Activities 2025	Total funds 2025	<i>Total funds 2024</i>
	£	£	£
Depreciation	5,331	5,331	4,632
Product design & production	9,068	9,068	48,818
Travel costs	282	282	1,588
IT software and consumables	77	77	297
Display materials	2,203	2,203	1,512
Memorabilia	5,498	5,499	2,912
General expenses	1,797	1,797	11
Collection transport costs	-	-	90
Accountancy	900	900	1,152
Insurance	215	215	197
	25,372	25,372	61,209
<i>Total 2024</i>	<i>61,209</i>	<i>61,209</i>	

Production costs in 2024 were significantly higher than previously and in 2025 due to the work involved with the "Going to the Dogs" film, on the history of greyhound racing in Wimbledon; the film premiered at the football stadium (site of the old greyhound stadium). This project funded by Heritage Lottery Fund.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	792	720
Fees payable to the Charity's independent examiner in respect of: All other services not included above	108	96
	700	816

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits. (2024 - £NIL)

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - NIL).

10. Tangible fixed assets

	Gallery of Artwork £	Fixtures and fittings £	Office equipment £	Memorabilia £	Total £
Cost or valuation					
At 1 July 2024	33,290	4,975	240	4,854	43,359
Additions	6,985			5,178	12,163
At 30 June 2025	40,275	4,975	240	10,032	55,522
Depreciation					
At 1 July 2024	8,831	3,551	180	-	12,562
Charge for the year	4,027	1,244	60	-	5,331
At 30 June 2025	12,858	4,795	240		17,893
Net book value					
At 30 June 2025	27,417	180	-	10,032	37,629
At 30 June 2024	24,459	1,424	60	4,854	30,797

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

10. Tangible fixed assets (continued)

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

11. Stocks

	2025	<i>2024</i>
	£	£
Goods for resale including prints, photos, scarves etc	190	<i>1,165</i>
	<u><u>190</u></u>	<u><u>1,165</u></u>

12. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Accruals and deferred income	900	<i>2,112</i>
	<u><u>900</u></u>	<u><u>2,112</u></u>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds				
General Fund	34,745	31,246	(17,471)	48,520
Restricted funds				
Restricted Funds – all funds	5,380	3,486	(8,866)	-
Womble bench	2,640		(330)	2,310
Timeline history display	5,907		(1,013)	4,894
	<u>13,927</u>	<u>3,486</u>	<u>(10,209)</u>	<u>7,204</u>
Total of funds	<u>48,672</u>	<u>34,732</u>	<u>(27,680)</u>	<u>55,724</u>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Fund	31,947	15,988	(13,190)	34,745
Restricted funds				
Restricted Funds – all funds		57,614	(52,234)	5,380
Womble bench	2,750	-	(110)	2,640
Timeline history display	6,876	-	(969)	5,907
	9,626	57,614	(53,313)	13,927
Total of funds	41,573	73,602	(66,503)	48,672

Aim and use of restricted funds

The Womble bench fund was set up with a donation from Merton Council. The costs have been included in fixed assets and related depreciation has been charged against the fund.

The timeline history display restricted fund was set up with funds received from Crowdfunding. The costs have been included in fixed assets and related depreciation has been charged against the fund.

The funds received largely in 2023-24 related to "Going to the Dogs" Greyhound film & Mick the Miller installation. A final grant has been received in 2024-25 from the Heritage Lottery Foundation for WiSH to make the film detailing the history of Greyhound racing across the capital & in addition to restoring the MTM mosaic, which had been sat in approximately 2 tonnes of concrete surround underneath the club West Stand and is now on display outside the stadium with full public access.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	7,204	30,426	37,630
Current assets	-	18,994	18,994
Creditors due within one year	-	(900)	(900)
Total	7,204	48,520	55,724

THE WIMBLEDON IN SPORTING HISTORY TRUST

England & Wales - Charity number 1195829

Accounts

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

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THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees	Peter Leng, Chair Michael Padmanathan, Trustee (resigned 24 July 2024) Mathew David Haylock, Trustee (resigned 18 March 2024) Timothy William Hillyer, Trustee John Patrick Lynch, Trustee (resigned 29 June 2022) Michele Little, Trustee (appointed 7 June 2024) Graeme Price, Trustee (appointed 5 September 2024) Kris Stewart, Trustee (appointed 5 September 2024) Christopher Hutchinson, Trustee (appointed 5 September 2024)
Charity registered number	1195829
Principal office	Wimbledon Football Stadium Copper Mill Lane Wimbledon London SW17 0BL
Accountants	GMBC LLP Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES'REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report together with the financial statements of the Wimbledon In Sporting History Trust CIO for the 1 July 2023 to 30 June 2024.

Objectives and activities

a. Policies and objectives

The main objective is to protect, display and promote the local Sporting History of Wimbledon and its immediate neighbours, based primarily in and around AFC Wimbledon's Plough Lane Football stadium, for historical and educational purposes.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' new format in January 2017 and 'Public benefit reporting' (PB3)

b. Volunteers

The Charity has a large number of dedicated volunteers all committed to shaping and sharing Wimbledon's rich sporting history. The Trustees would like to thank and pay tribute to all the volunteers for their continued support and dedication.

Achievements and performance

a. Review of activities

These are the second full year accounts for The Wimbledon in Sporting History CIO (WiSH). This was another busy and successful year for WiSH – as it continued to grow and develop into a leading sports heritage charity with a name and reputation reaching well beyond its local boundaries in southwest London.

The charity went from strength to strength under the inspired stewardship of our Managing Director, John Lynch, and his resourceful and dynamic operations team, ensuring that WiSH continued to deliver on its declared ambition to preserve, promote and celebrate the rich and diverse sporting heritage of the Wimbledon area.

Volunteering is at the heart of all that WiSH does, and its team of dedicated and talented volunteers continued to grow, working tirelessly and creatively to enable WiSH to fulfil its remit of telling and sharing the fascinating stories of Wimbledon's deep sporting past.

As the year ended in June 2024 with the operational side of WISH in fine fettle, the Trustees began reviewing their own set-up, with a view to strengthening the governance of the charity. Work which resulted in personnel changes on the Board and concrete improvements in compliance in the second half of 2024.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

- Embarked on a massive digitalisation programme of all WiSH artefacts – to create a digital museum to complement the already well established WiSH museum at the Wimbledon football stadium. This is an ongoing and long-term project, and a primary focus
- “The Greatest Story” physical museum continued to be a great attraction at the Wimbledon stadium, staffed by WiSH volunteers, with exhibits constantly reviewed and refreshed
- New heritage displays created around the Wimbledon football stadium
- Designed and created new Wimbledon Football Club honours boards, now on display in the club reception
- Expanded the number of WiSH guided heritage tours of the stadium, attracting increasing numbers of foreign visitors (58% of all visitors)
- Main feature on WiSH in the international magazine, “Football Weekends”, which promotes football tourism around the world
- Used WiSH’s model and experience to assist other football clubs to create their own heritage charities to recording their histories
- Attended and participated in numerous community outreach events (such as Merton Heritage Day)
- Continued the research of all Wimbledon related sports, adding the information to our ever growing library
- Added a significant number of high value and unique multi sports artefacts (via donation or WiSH purchases at auctions)
- Expanded the Wimbledon Old Players Association, run by a WiSH volunteer – so it is now the second largest old players’ association in the Football League
- Grew more partnerships: local, national and international
- Operationally, restructured the whole WiSH team, making Team Leaders more involved in recruitment and retention of volunteers – while maintaining our key One Team ethos
- Produced “Going to the Dogs” film, on the history of greyhound racing in Wimbledon; the film premiered at the football stadium (site of the old greyhound stadium). Project funded by Heritage Lottery Fund
- Saved, restored and installed (at the Wimbledon stadium) the famous “Mick the Miller” greyhound mosaic – honouring an English Heritage directive to save the artefact from the old Wimbledon greyhound stadium
- True to WiSH’s “Living History” mantra, brought back the Wimbledon Dons Speedway (motorbikes) – with a four team tournament involving other heritage teams at a stadium in Kent. The meeting was sold out raising thousands of pounds, to help pay for the commissioning of a statue of former Wimbledon speedway legend Ronnie Moore (to be installed at the Wimbledon stadium in 2025)

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

The Wimbledon In Sporting History Trust CIO is a registered charity, number 1195829, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Board of Trustees and Operational Management team continue to focus on the digital museum – while ensuring the physical museum remains fresh and relevant.

The Trustees continue to work to ensure due diligence in the governance of the charity.

Work continues to improve storage facilities for WiSH artefacts, notably on the third floor of the football stadium.

Work continues to build the membership of the Wimbledon Old Players Association, under the new stewardship of Ray Armfield, building closer relations with former Wimbledon players from the men's and women's teams, many invited for guest appearances at AFC Wimbledon matches. A reunion dinner featuring the great "Batsford Boys" team of the 1970s taking place in early 2025.

Work continues to build relations with Wimbledon supporters and partners locally, nationally and abroad – with a Worldwide Wombles Weekend taking place in early 2025.

A particular emphasis in 2025 will be on Wimbledon's Speedway heritage, with ambitious plans to bring former legends of the sport back to Wimbledon for the unveiling of a statue to commemorate former Dons Speedway and world champion Ronnie Moore

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 18 March 2025:



Peter Leng
(Trustee)

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

**Independent Examiner's Report to the Trustees of The Wimbledon In Sporting History Trust CIO
(the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Graham Hole

Dated:

25 March 2025

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations, grants and legacies	3	57,614	4,649	62,263	4,666
Investment income	3		164	164	-
Other trading activities	4		11,175	11,175	9,672
Total income		57,614	15,988	73,602	57,428
Expenditure on:					
Raising funds	5		5,294	5,294	5,721
Charitable activities	6	53,313	7,896	61,209	12,653
Total expenditure		53,313	13,190	66,503	18,374
Net movement in funds		4,301	2,798	7,099	(4,036)
Reconciliation of funds:					
Total funds brought forward		9,626	31,947	41,573	45,609
Net movement in funds		4,301	2,798	7,099	(4,036)
Total funds carried forward		13,927	34,745	48,672	41,573

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets		30,797	32,092
		30,797	24,180
Current assets			
Stocks	11	1,165	1,260
Cash at bank and in hand		18,822	10,141
		19,987	11,401
Creditors: amounts falling due within one year	12	(2,112)	(1,920)
Net current assets		17,875	9,481
Total assets less current liabilities		48,672	41,573
Total net assets		48,672	41,573
Charity funds			
Restricted funds	13	13,927	9,626
Unrestricted funds	13	34,745	31,947
Total funds		48,672	41,573

The financial statements were approved and authorised for issue by the Trustees on 18 March 2025 and signed on their behalf by:



Peter Leng
(Trustee)

The notes on pages 9 to 19 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. General information

The Wimbledon In Sporting History Trust CIO is a registered charity number 1195829. The principal office is Wimbledon Football Stadium, Copper Mill Lane, Wimbledon, London, SW17 DBL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Wimbledon In Sporting History Trust CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	
Fixtures and fittings	25%
Office equipment	25%
Artefacts and memorabilia	10%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

3. Income from donations, grants and investment income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations				
Galliard Homes	1,000			
Greyhound Board of Great Britain	1,000			
Grants				
Heritage Compass (Cause4)	3,000			
Heritage Lottery	52,614			
Subtotal detailed disclosure	57,614			-
Donations and other fundraising		4,649	4,649	4,666
Investment income		164	164	-
Grants	57,614		57,614	
Subtotal	57,614	4,813	62,427	4,666
Total 2024	57,614	4,813	62,427	4,666
<i>Total 2023</i>	1,978	2,688	4,666	

4. Income from other trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Product sales and tours including prints, photos, scarves etc	11,175	11,175	9,672
Total 2024	11,175	11,175	9,672
<i>Total 2023</i>	9,672	9,672	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Printing, production and postage	2,570	2,570	2,310
Goods purchased for resale	2,629	2,629	3,158
Opening stock	1,260	1,260	1,513
Closing stock	(1,165)	(1,165)	(1,260)
Total 2024	<u>5,294</u>	<u>5,294</u>	<u>5,721</u>
<i>Total 2023</i>	<u>5,721</u>	<u>5,721</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024	Unrestricted funds 2024	Total 2024	<i>Total 2023</i>
	£	£	£	£
Protect, display and promote the local sporting history of Wimbledon	53,313	7,896	61,209	12,653
<i>Total 2023</i>	<u>3,353</u>	<u>9,300</u>	<u>12,653</u>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

7. Analysis of expenditure by activities

	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023</i> £
Protect, display and promote the local sporting history of Wimbledon	61,209	61,209	12,653
<i>Total 2023</i>	12,653	12,653	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023</i> £
Depreciation	4,632	4,632	4,383
Product design & production	48,818	48,818	1,978
Travel costs	1,588	1,588	-
IT software and consumables	297	297	1,486
Display materials	1,512	1,512	2,337
Memorabilia	2,912	2,912	895
General expenses	11	11	-
Collection transport costs	90	90	65
Accountancy	1,152	1,152	1,320
Insurance	197	197	189
	61,209	61,209	12,653
<i>Total 2023</i>	12,653	12,653	

Production costs in the 2024 were significantly higher than previously due to the work involved with the "Going to the Dogs" film, on the history of greyhound racing in Wimbledon; the film premiered at the football stadium (site of the old greyhound stadium). This project funded by Heritage Lottery Fund.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	720	600
Fees payable to the Charity's independent examiner in respect of: All other services not included above	96	360
	720	960

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits. (2023 - £NIL)

During the year ended 30 June 2024, no Trustee expenses have been incurred (2023 - NIL).

10. Tangible fixed assets

	Gallery of Artwork £	Fixtures and fittings £	Office equipment £	Memorabilia £	Total £
Cost or valuation					
At 1 July 2023	30,790	4,975	240	4,016	40,021
Additions	2,500			838	3,338
At 30 June 2024	33,290	4,975	240	4,854	43,359
Depreciation					
At 1 July 2023	5,502	2,308	120		7,930
Charge for the year	3,329	1,243	60		4,632
At 30 June 2024	8,831	3,551	180		12,562
Net book value					
At 30 June 2024	24,459	1,424	60	4,854	30,797
At 30 June 2023	25,288	2,667	120	4,016	32,091

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

10. Tangible fixed assets (continued)

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

11. Stocks

	2024	<i>2023</i>
	£	£
Goods for resale including prints, photos, scarves etc	1,165	<i>1,260</i>
	<u>1,165</u>	<u>1,260</u>

12. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Accruals and deferred income	2,112	<i>1,920</i>
	<u>2,112</u>	<u>1,920</u>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Fund	31,947	15,988	(13,190)	34,745
Restricted funds				
Restricted Funds – all funds		57,614	(52,234)	5,380
Womble bench	2,750		(110)	2,640
Timeline history display	6,876		(969)	5,907
	<u>9,626</u>	<u>57,614</u>	<u>(53,313)</u>	<u>13,927</u>
Total of funds	<u><u>41,573</u></u>	<u><u>73,602</u></u>	<u><u>(66,503)</u></u>	<u><u>48,672</u></u>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2022	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2023</i>
	£	£	£	£
Unrestricted funds				
General Fund	34,608	12,360	(15,021)	31,947
Restricted funds				
Restricted Funds – all funds	-	1,978	(1,978)	-
Womble bench	3,300	-	(550)	2,750
Timeline history display	7,701	-	(825)	6,876
	<u>11,001</u>	<u>1,978</u>	<u>(3,353)</u>	<u>9,626</u>
Total of funds	<u><u>45,609</u></u>	<u><u>14,338</u></u>	<u><u>(18,374)</u></u>	<u><u>41,573</u></u>

Aim and use of restricted funds

The Womble bench fund was set up with a donation from Merton Council. The costs have been included in fixed assets and related depreciation has been charged against the fund.

The timeline history display restricted fund was set up with funds received from Crowdfunding. The costs have been included in fixed assets and related depreciation has been charged against the fund.

The funds received in 2023-24 relate to "Going to the Dogs" Greyhound film & Mick the Miller installation. A grant has been received from the Heritage Lottery Foundation for WiSH to make a film detailing the history of Greyhound racing across the capital & in addition to restoring the MTM mosaic, which had been sat in approximately 2 tonnes of concrete surround underneath the club West Stand and is now on display outside the stadium with full public access. Further funding was received from The Greyhound Board of Great Britain and Galliard Homes.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	8,547	22,250	30,797
Current assets	5,380	14,607	19,987
Creditors due within one year		(2,112)	(2,112)
Total	13,927	34,745	48,672

THE WIMBLEDON IN SPORTING HISTORY TRUST

England & Wales - Charity number 1195829

Accounts

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

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THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees Michael Padmanathan, Chair (appointed 17 September 2021)
Mathew David Haylock, Trustee (appointed 17 September 2021)
Timothy William Hillyer, Trustee (appointed 17 September 2021)
Peter Leng, Trustee (appointed 17 September 2021)
John Patrick Lynch, Trustee (appointed 17 September 2021)

**Charity registered
number** 1195829

Principal office Wimbledon Football Stadium
Copper Mill Lane
Wimbledon
London
SW17 0BL

Accountants GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the The Wimbledon In Sporting History Trust CIO for the 1 July 2022 to 30 June 2023.

Objectives and activities

a. Policies and objectives

The main objective is to protect, display and promote the local Sporting History of Wimbledon and its immediate neighbours, based primarily in and around AFC Wimbledon's New Plough Lane Football stadium, for historical and educational purposes.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' new format in January 2017 and 'Public benefit reporting' (PB3)

b. Volunteers

The Charity has a large number of dedicated volunteers all committed to shaping and sharing Wimbledon's rich sporting history. The Trustees would like to thank and pay tribute to all the volunteers for their continued support and dedication.

Achievements and performance

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

a. Review of activities

These are the first full year accounts for The Wimbledon in Sporting History CIO (WiSH) which is fully established as the custodian of the artefacts and history of Wimbledon FC, AFC Wimbledon and the wider sporting history of Wimbledon and environs, as a registered sporting heritage charity in southwest London.

WiSH has developed from its core of dedicated sporting heritage enthusiasts to a thriving charity of over 40 volunteers committed to preserving and sharing Wimbledon's rich sporting history without being paid or claiming personal expenses.

With the active cooperation and support of the football club and the Board of The Dons Trust, WiSH has expanded the displays of memorabilia around the stadium, increased the number of stadium tours and become an established focus for visits to Plough Lane on matchdays and at other times.

The Trustees note the continued development of "The Greatest Story" (TGS) museum. In addition, more display cases in the foyer and reception areas of the stadium attract huge interest from visitors to the stadium and hospitality guests on matchdays alike. The honours boards have been upgraded and refreshed.

On the concourse of the West Stand, the most notable addition has been the return to Plough Lane of the Womble 'Til I Die gates, which have been refurbished by a dedicated team of volunteers

On matchdays and by arrangement, stadium tours are hosted by volunteer guides. Tours now run smoothly and are much appreciated by visitors.

Other highlights gleaned from the Annual Report collated by the Head of Volunteering:

- Dedicated WiSH pages in matchday programme,
- Stadium Tours continuing to develop and receive fantastic reviews,
- Created legends Tours bringing ex-players back into the Wimbledon fold,
- WTID gates renovated and on permanent display,
- Continuing to organise invited guests at PL on match days / events,
- Wandle had a very busy year!
- Wandle attended the Mascot Race on Epsom Racecourse for the first time (and came 2nd to last)!
- An immense amount of work by WOPA; supporting many WiSH achievements,
- Renovated reception including 5 new Honours Boards,
- New displays in the lobby,
- Created the Greatest Team artwork, displayed on the concourse,
- Staged a play at the Stadium,
- The first Heritage weekend at the stadium with guest partners,
- Created promotional films for WiSH, DLAG and the Foundation, in partnership with the Wimbledon Association,
- Staged a pop-up Dons Den Speedway collection honouring Ronnie Moore which his daughter attended from New Zealand,
- Launched a fundraiser for a permanent speedway statue to be positioned in front of the stadium,
- Took part in outside Community Events - Wimbledon and Putney Commons Open Day, Merton Heritage Day, DLAG Family Fun Day at Old Rutlishians and The Big Help Out litter pick on Wimbledon Common,
- Continued capturing AV interviews continuing the Walking Down the Haydons Road film,
- Acquired more multi-sports artefacts,
- Improved storage facilities,
- Published WTID Book - Womble 'Til I Die

The passing of Mick Pugh must be marked with a further tribute to his inspirational input. The worthy recipient of the Dennis Lowndes Volunteer of the Year award for his work across all aspects of WiSH activities, Mick's passion was reuniting ex-players in Wimbledon Old Players' Association (WOPA). His legacy will be built upon

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

Achievements and performance (continued)

by Ray Armfield.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management

a. Constitution

The Wimbledon In Sporting History Trust CIO is a registered charity, number 1195829, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

- Post year end, the mosaic of Mick the Miller has been installed at Plough Lane. The costs were supported by the Heritage Lottery Fund.
- Work continues to improve storage facilities.
- Fundraising is under way to install a tribute to the speedway heritage at Plough Lane.
- The greyhound memories film has premiered at Plough Lane.
- The Board of Trustees and the Operational Management team, led by John Lynch, continue to focus on the Digital Museum.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on Jul 15, 2024
behalf by:

and signed on their

Peter Leng

Peter Leng
(Trustee)

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

Independent Examiner's Report to the Trustees of The Wimbledon In Sporting History Trust CIO (**'the Charity'**)

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 15 July 2024

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	1,978	2,688	4,666	50,124
Other trading activities	4	-	9,672	9,672	7,304
Total income		<u>1,978</u>	<u>12,360</u>	<u>14,338</u>	<u>57,428</u>
Expenditure on:					
Raising funds	5	-	5,721	5,721	2,171
Charitable activities	6	3,353	9,300	12,653	9,648
Total expenditure		<u>3,353</u>	<u>15,021</u>	<u>18,374</u>	<u>11,819</u>
Net movement in funds		<u>(1,375)</u>	<u>(2,661)</u>	<u>(4,036)</u>	<u>45,609</u>
Reconciliation of funds:					
Total funds brought forward		11,001	34,608	45,609	-
Net movement in funds		(1,375)	(2,661)	(4,036)	45,609
Total funds carried forward		<u>9,626</u>	<u>31,947</u>	<u>41,573</u>	<u>45,609</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 21 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**BALANCE SHEET
AS AT 30 JUNE 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets		32,092	24,180
		<hr/>	<hr/>
		32,092	24,180
Current assets			
Stocks	11	1,260	1,513
Cash at bank and in hand		10,141	21,586
		<hr/>	<hr/>
		11,401	23,099
Creditors: amounts falling due within one year	12	(1,920)	(1,670)
		<hr/>	<hr/>
Net current assets		9,481	21,429
		<hr/>	<hr/>
Total assets less current liabilities		41,573	45,609
		<hr/>	<hr/>
Total net assets		41,573	45,609
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	13	9,626	11,001
Unrestricted funds	13	31,947	34,608
		<hr/>	<hr/>
Total funds		41,573	45,609
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees on Jul 15, 2024 and signed on their behalf by:

Peter Leng

Peter Leng
(Trustee)

The notes on pages 10 to 21 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. General information

The Wimbledon In Sporting History Trust CIO is a registered charity number 1195829. The principal office is Wimbledon Football Stadium, Copper Mill Lane, Wimbledon, London, SW17 0BL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Wimbledon In Sporting History Trust CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	
Fixtures and fittings	-	25%
Office equipment	-	25%
Artefacts and memorabilia	-	10%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations				
The Wimbledon In Sporting History	-	-	-	7,983
Merton Council	-	-	-	3,300
Galliard Homes	-	-	-	3,300
JMI Moving Group Ltd	-	-	-	500
Grants				
Heritage Compass (Cause4)	-	-	-	3,200
Digital Works Group	-	-	-	1,813
Subtotal detailed disclosure	-	-	-	20,096
Donations	1,978	2,688	4,666	29,978
Legacies	-	-	-	50
Subtotal	1,978	2,688	4,666	30,028
Total 2023	1,978	2,688	4,666	50,124
<i>Total 2022</i>	13,924	36,200	50,124	

4. Income from other trading activities

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4. Income from other trading activities (continued)

Income from charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Product sales including prints, photos, scarves etc	9,672	9,672	6,458
Guided tour income	-	-	846
Total 2023	<u>9,672</u>	<u>9,672</u>	<u>7,304</u>
<i>Total 2022</i>	<u>7,304</u>	<u>7,304</u>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Printing, production and postage	2,310	2,310	1,633
Goods purchased for resale	3,158	3,158	2,051
Opening stock	1,513	1,513	-
Closing stock	(1,260)	(1,260)	(1,513)
Total 2023	<u>5,721</u>	<u>5,721</u>	<u>2,171</u>
<i>Total 2022</i>	<u>2,171</u>	<u>2,171</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Protect, display and promote the local sporting history of Wimbledon	<u>3,353</u>	<u>9,300</u>	<u>12,653</u>	<u>9,648</u>
<i>Total 2022</i>	<u>2,923</u>	<u>6,725</u>	<u>9,648</u>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

7. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Protect, display and promote the local sporting history of Wimbledon	12,653	12,653	9,648
	<u>12,653</u>	<u>12,653</u>	<u>9,648</u>
<i>Total 2022</i>	<u>9,648</u>	<u>9,648</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	4,383	4,383	3,546
Product design & production	1,978	1,978	-
IT software and consumables	1,486	1,486	490
Display materials	2,337	2,337	2,832
Memorabilia	895	895	540
General expenses	-	-	428
Collection transport costs	65	65	651
Advertising and promotion	-	-	200
Accountancy	1,320	1,320	600
Insurance	189	189	189
Subscriptions	-	-	172
	<u>12,653</u>	<u>12,653</u>	<u>9,648</u>
<i>Total 2022</i>	<u>9,648</u>	<u>9,648</u>	

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

8. Independent examiner's remuneration

	2023	<i>2022</i>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	600	<i>600</i>
Fees payable to the Charity's independent examiner in respect of: All other services not included above	360	-
	600	<i>600</i>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits. *(2022 - £NIL)*

During the year ended 30 June 2023, no Trustee expenses have been incurred *(2022 - NIL)*.

10. Tangible fixed assets

	Gallery of Artwork £	Fixtures and fittings £	Office equipment £	Memorabilia £	Total £
Cost or valuation					
At 1 July 2022	19,490	4,255	240	3,741	27,726
Additions	11,300	720	-	275	12,295
At 30 June 2023	30,790	4,975	240	4,016	40,021
Depreciation					
At 1 July 2022	2,423	1,064	60	-	3,547
Charge for the year	3,079	1,244	60	-	4,383
At 30 June 2023	5,502	2,308	120	-	7,930
Net book value					
At 30 June 2023	25,288	2,667	120	4,016	32,091
<i>At 30 June 2022</i>	17,068	3,191	180	3,741	24,180

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

10. **Tangible fixed assets (continued)**

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

11. **Stocks**

	2023	<i>2022</i>
	£	£
Goods for resale including prints, photos, scarves etc	1,260	<i>1,513</i>
	<u><u>1,260</u></u>	<u><u>1,513</u></u>

12. **Creditors: Amounts falling due within one year**

	2023	<i>2022</i>
	£	£
Trade creditors	-	<i>1,070</i>
Accruals and deferred income	1,920	<i>600</i>
	<u><u>1,920</u></u>	<u><u>1,670</u></u>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Fund	34,608	12,360	(15,021)	31,947
Restricted funds				
Restricted Funds - all funds	-	1,978	(1,978)	-
Womble bench	3,300	-	(550)	2,750
Timeline history display	7,701	-	(825)	6,876
	11,001	1,978	(3,353)	9,626
Total of funds	45,609	14,338	(18,374)	41,573

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>30 June</i>
			<i>2022</i>
			<i>£</i>
Unrestricted funds			
General Fund	43,504	(8,896)	34,608
	<hr/>	<hr/>	<hr/>
Restricted funds			
Womble bench	3,300	-	3,300
Gates refurbishment and installation	500	(500)	-
Timeline history display	10,124	(2,423)	7,701
	<hr/>	<hr/>	<hr/>
	13,924	(2,923)	11,001
	<hr/>	<hr/>	<hr/>
Total of funds	57,428	(11,819)	45,609
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Aim and use of restricted funds

The Womble bench fund was set up with a donation from Merton Council. The costs have been included in fixed assets and related depreciation has been charged against the fund.

The timeline history display restricted fund was set up with funds received from Crowdfunding. The costs have been included in fixed assets and related depreciation has been charged against the fund.

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds	Unrestricted funds	Total funds
	2023	2023	2023
	£	£	£
Tangible fixed assets	9,626	22,466	32,092
Current assets	-	11,401	11,401
Creditors due within one year	-	(1,920)	(1,920)
	<hr/>	<hr/>	<hr/>
Total	9,626	31,947	41,573
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. Analysis of net assets between funds (continued)

Signature: Peter Leng
Peter Leng (Jul 15, 2024 12:38 GMT+1)

Email: petercleng@gmail.com

THE WIMBLEDON IN SPORTING HISTORY TRUST

England & Wales - Charity number 1195829

Accounts

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2022

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

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THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 30 JUNE 2022**

Trustees Michael Padmanathan, Chair (appointed 17 September 2021)
Mathew David Haylock, Trustee (appointed 17 September 2021)
Timothy William Hillyer, Trustee (appointed 17 September 2021)
Peter Leng, Trustee (appointed 17 September 2021)
John Patrick Lynch, Trustee (appointed 17 September 2021)

**Charity registered
number** 1195829

Principal office Wimbledon Football Stadium
Copper Mill Lane
Wimbledon
London
SW17 0BL

Accountants GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the The Wimbledon In Sporting History Trust CIO for the period 17 September 2021 to 30 June 2022.

Objectives and activities

a. Policies and objectives

The main objective is to protect, display and promote the local Sporting History of Wimbledon and its immediate neighbours, based primarily in and around AFC Wimbledon's New Plough Lane Football stadium, for historical and educational purposes.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

The Charity has almost 40 volunteers all committed to shaping and sharing Wimbledon's rich sporting history. The Trustees would like to thank all the volunteers for their continued support and dedication.

Achievements and performance

a. Review of activities

We are delighted to welcome you to the first set of accounts for The Wimbledon in Sporting History CIO (WiSH) which is now established as a dynamic and successful, fully registered sporting heritage charity here in south west London.

In just a very short few years, WiSH has expanded from being a small band of dedicated sporting heritage enthusiasts to become a thriving charity of almost 40 volunteers all committed to shaping and sharing Wimbledon's rich sporting history...and doing so without being paid or even claiming personal expenses. We believe we are doing something right: our attrition rate is only 2%.

The Trustees are particularly proud of "The Greatest Story" (TGS) exhibition room – our museum which opened in September 2021 at the AFC Wimbledon Stadium. The TGS room, or museum, is the jewel in our heritage crown and is the result of months of careful preparation and planning, and then a summer of incredibly hard work by WiSH volunteers to furnish and finish the museum space.

Our creative WiSH business model has demonstrated what we can do with modest donations and a few dozen volunteers – including building, furnishing and operating a brand new museum in London.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2022

Structure, governance and management

a. Constitution

The Wimbledon In Sporting History Trust CIO is a registered charity, number 1195829, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

In our Annual Report May 2022, which can be found on our website <https://wimbledoninsportinghistory.org>, we have shared with you our vision, our record and our plans to preserve, promote and celebrate the rich history of numerous sports which have their roots in Wimbledon – but with a particular focus on the quite incredible history of football in our local community over more than 130 years... a story we like to bill as “The Greatest Story in Football”!

Since then the Board of Trustees and the Operational Management team, led by John Lynch, have decided to focus on a few strategic projects with the Digital Museum being a key focus over at least the next 2 accounting periods.

We hope too that you will be inspired to learn more about our local sporting heritage, and to support WiSH as it continues to grow and expand in its ambitions to share Wimbledon’s fascinating sporting history with our local communities, with sports fans generally, and with visitors from much further afield wanting to discover some great historical treasures and stories in this corner of south west London.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 6 March 2023 and signed on their behalf by:

Michael Padmanathan
(Chair of Trustees)

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of The Wimbledon In Sporting History Trust CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 30 June 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 6 March 2023

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income from:				
Donations and legacies	3	13,924	36,200	50,124
Other trading activities	4	-	7,304	7,304
Total income		13,924	43,504	57,428
Expenditure on:				
Raising funds	5	-	2,171	2,171
Charitable activities	6	2,923	6,725	9,648
Total expenditure		2,923	8,896	11,819
Net movement in funds		11,001	34,608	45,609
Reconciliation of funds:				
Net movement in funds		11,001	34,608	45,609
Total funds carried forward		11,001	34,608	45,609

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 16 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

BALANCE SHEET
AS AT 30 JUNE 2022

	Note		2022 £
Fixed assets			
Tangible assets	10		24,180
			<hr/>
			24,180
Current assets			
Stocks	11	1,513	
Cash at bank and in hand		21,586	
		<hr/>	
		23,099	
Creditors: amounts falling due within one year	12	(1,670)	
		<hr/>	
Net current assets			21,429
			<hr/>
Total assets less current liabilities			45,609
			<hr/>
Total net assets			45,609
			<hr/> <hr/>
Charity funds			
Restricted funds	13		11,001
Unrestricted funds	13		34,608
			<hr/>
Total funds			45,609
			<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees on 06 March 2023 and signed on their behalf by:

Michael Padmanathan
(Chair of Trustees)

The notes on pages 8 to 16 form part of these financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

1. General information

The Wimbledon In Sporting History Trust CIO is a registered charity number 1195829. The principal office is Wimbledon Football Stadium, Copper Mill Lane, Wimbledon, London, SW17 0BL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Wimbledon In Sporting History Trust CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
Office equipment	-	25%
Artefacts and memorabilia	-	10%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations			
The Wimbledon In Sporting History	-	7,983	7,983
Merton Council	3,300	-	3,300
Galliard Homes	-	3,300	3,300
JMI Moving Group Ltd	500	-	500
Grants			
Heritage Compass (Cause4)	-	3,200	3,200
Digital Works Group	-	1,813	1,813
Subtotal detailed disclosure	3,800	16,296	20,096
Donations	10,124	19,854	29,978
Legacies	-	50	50
Subtotal	10,124	19,904	30,028
Total 2022	13,924	36,200	50,124

The Wimbledon In Sporting History donation relates to funds held for the same purposes as The Wimbledon In Sporting History Trust CIO and prior to the set up of this registered charity.

4. Income from other trading activities

Income from charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Product sales including prints, photos, scarves etc	6,458	6,458
Guided tour income	846	846
Total 2022	7,304	7,304

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Printing, production and postage	1,633	1,633
Goods purchased for resale	2,051	2,051
Closing stock	(1,513)	(1,513)
Total 2022	2,171	2,171

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Protect, display and promote the local sporting history of Wimbledon	2,923	6,725	9,648
	2,923	6,725	9,648

7. Analysis of expenditure by activities

	Support costs 2022 £	Total funds 2022 £
Protect, display and promote the local sporting history of Wimbledon	9,648	9,648
	9,648	9,648

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022

7. **Analysis of expenditure by activities (continued)**

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Depreciation	3,546	3,546
IT software and consumables	490	490
Display materials	2,832	2,832
Memorabilia	540	540
General expenses	428	428
Collection transport costs	651	651
Advertising and promotion	200	200
Accountancy	600	600
Insurance	189	189
Subscriptions	172	172
	<hr/>	<hr/>
	9,648	9,648
	<hr/>	<hr/>

8. **Independent examiner's remuneration**

	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<hr/>
	600
	<hr/>

9. **Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits.

During the period ended 30 June 2022, no Trustee expenses have been incurred.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022**

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Artefacts and memorabilia £	Total £
Cost or valuation				
Additions	12,555	240	14,931	27,726
At 30 June 2022	12,555	240	14,931	27,726
Depreciation				
Charge for the period	3,486	60	-	3,546
At 30 June 2022	3,486	60	-	3,546
Net book value				
At 30 June 2022	9,069	180	14,931	24,180

The Charity operates a museum and has many artefacts and memorabilia, both purchased and donated, with historical qualities relating to the sporting history of Wimbledon. There is an audit trail of the donated items but many are unique and market-based evidence of value does not exist. The Trustees consider that, at this stage, obtaining a reliable cost or valuation for these donated heritage assets will require additional time and resources and so they are not recognised on the balance sheet. When resources are available the Trustees plan to undertake a detailed financial review of the heritage assets based on the guidance in Charities SORP (FRS102) (Oct 2019).

11. Stocks

	2022 £
Goods for resale including prints, photos, scarves etc	1,513

12. Creditors: Amounts falling due within one year

	2022 £
Trade creditors	1,070
Accruals and deferred income	600
	1,670

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022

13. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds			
General Fund	43,504	(8,896)	34,608
	<hr/>	<hr/>	<hr/>
Restricted funds			
Womble bench	3,300	-	3,300
Gates refurbishment and installation	500	(500)	-
Timeline history display	10,124	(2,423)	7,701
	<hr/>	<hr/>	<hr/>
	13,924	(2,923)	11,001
	<hr/>	<hr/>	<hr/>
Total of funds	57,428	(11,819)	45,609
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Aim and use of restricted funds

The Womble bench fund was set up with a donation from Merton Council. The cost of the bench has been capitalised under fixed assets. The asset will be depreciated from next year and the depreciation will be charged against the fund.

The gates refurbishment and installation fund was set up with a donation from JMI Moving Group Ltd. The expenditure was incurred during the year.

The timeline history display restricted fund was set up with funds received from Crowdfunding. The costs have been included in fixed assets and related depreciation has been charged against the fund.

THE WIMBLEDON IN SPORTING HISTORY TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2022

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	11,001	13,179	24,180
Current assets	-	23,099	23,099
Creditors due within one year	-	(1,670)	(1,670)
Total	11,001	34,608	45,609