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

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

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.

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

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
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	<hr/> 9,648 <hr/>	<hr/> 9,648 <hr/>	

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
	<hr/>	<hr/>	<hr/>
	12,653	12,653	9,648
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	<hr/> 9,648 <hr/>	<hr/> 9,648 <hr/>	

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	<i>-</i>
	<u>600</u>	<u><i>600</i></u>

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	<u>30,790</u>	<u>4,975</u>	<u>240</u>	<u>4,016</u>	<u>40,021</u>
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	<u>5,502</u>	<u>2,308</u>	<u>120</u>	<u>-</u>	<u>7,930</u>
Net book value					
At 30 June 2023	<u>25,288</u>	<u>2,667</u>	<u>120</u>	<u>4,016</u>	<u>32,091</u>
<i>At 30 June 2022</i>	<u><i>17,068</i></u>	<u><i>3,191</i></u>	<u><i>180</i></u>	<u><i>3,741</i></u>	<u><i>24,180</i></u>

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 £	2022 £
Goods for resale including prints, photos, scarves etc	1,260	1,513

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1,070
Accruals and deferred income	1,920	600
	1,920	1,670

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	<hr/> <hr/> 57,428	<hr/> <hr/> (11,819)	<hr/> <hr/> 45,609

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 2023 £	Unrestricted funds 2023 £	Total funds 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	<hr/> <hr/> 9,626	<hr/> <hr/> 31,947	<hr/> <hr/> 41,573

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