
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.

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 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 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:



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.

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 £	Total funds 2023 £
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 £	Total funds 2023 £
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
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	12,653	12,653	
	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>
	61,209	61,209	12,653
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	12,653	12,653	
	<hr/>	<hr/>	

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
	=====	=====

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

12. Creditors: Amounts falling due within one year

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

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 £	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

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