

Charity registration number 1197017 (England and Wales)

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Neil McCallum Michael Edward Young MA (Oxon) Retired TEP Solicitor Jennifer Elizabeth Sproston RGN DN OND CAT Peter Aubrey Latronico BA PGCE David Longdon BSc FRICS Julia McGhie B.Ed (Hons) Samantha McCallum AIDTA Joanne Louise Meredith Gareth Roberts Jackie Roberts Simon Ashleigh Millard	(Appointed 22 May 2024) (Appointed 19 March 2025) (Appointed 19 March 2025) (Appointed 30 April 2025)
Executive Committee	Rona Moroney Andrew Neil McCallum Michael Edward Young MA (Oxon) Retired TEP Solicitor Julia McGhie B.Ed. (Hons) Jennifer Elizabeth Sproston RGN DN OND CAT Peter Aubrey Latronico BA PGCE David Longdon BSc FRICS Samantha McCallum AIDTA Joanne Louise Meredith	Chief Executive Officer Chair Secretary SEN Co-ordinator Trustee Trustee Trustee Trustee Trustee
Charity number (England and Wales)	1197017	
Incorporation number	CE027533	
Principal address	Wingate Centre Wrenbury Hall Drive Wrenbury Nantwich Cheshire CW5 8ES	
Independent examiner	Afford Bond Holdings Limited 31 Wellington Road Nantwich Cheshire CW5 7ED	
Bankers	HSBC Bank PLC Crewe Branch 30 Market Street Crewe Cheshire CW1 2ES	
Solicitors	Hibberts LLP 25 Barker Street Nantwich Cheshire CW5 5EN	

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)**

President

Marquess of Cholmondeley KCVO

Vice Presidents

Lady Pauline Barlow
Sir Philip Craven MBE
Lord Grantchester
Nick Hancock
The Rt. Hon. Lord Justice Maurice Kay
Bryony Page
Lady Anne Dodd

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE CONTENTS

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THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objectives

The general charitable objective is to enhance and support individuals with complex needs, without distinction of sexual orientation, political, religious or other opinions by associating with local authorities, voluntary organisations and people within the community, both locally and nationally, in a common effort to provide facilities in the interests of their social welfare for recreation and leisure time with the object of improving their quality of life.

The primary purpose of the charity is to advance both the emotional and physical well-being and development of individuals with complex needs through the provision of recreational facilities, short breaks and assistance in the interests of their social welfare and improving their quality of life.

Mission

The Wingate Centre believes that everyone should have equal access to opportunities that improve quality of life and well-being regardless of ability.

We aim to be a centre of excellence for inclusive and accessible residential, sport and recreation facilities that allow those with SEND (Special Educational Needs and Disabilities) to be active, improve their health and mental well-being and grow in confidence.

Aims

By providing adapted accommodation, accessible fitness equipment and employing specialist coaches we provide an environment where everyone can experience a break away from their everyday lives, participate in sport and recreation activities, learn new skills and develop independence.

How achievement of aims will further objectives

The CIO has the power to do anything which will further the objects of the charity, as noted in the constitution. The income and assets of the CIO must be applied solely towards the promotion of the charity's objects. Trustees are entitled to be reimbursed for reasonable expenses incurred by them in performance of their charitable duties.

Strategies for achieving aims and objectives

The strategies employed by the charity for achieving its aims and objectives will be considered for each financial year, as are noted further below. The trustees' attention will be focused on certain priorities, which can vary each year, as influenced by an assessment of the needs of the beneficiaries and the appropriate responses required to any issues arising.

Criteria used for assessing success

Measuring the success of the charity is not based on distinct criteria to be achieved. Most of the benefits received by the beneficiaries are more qualitative and subjective in nature, as opposed to quantitative and objective measures, so it is difficult to rate success by benchmarks or quantifying specific factors. The number of persons receiving support from the charity is the only useful criteria that could be used, as improving someone's quality of life might range from providing them with a relatively inexpensive activity or experience to requiring a larger outlay. Hence financial indicators are not appropriate to assess success as the charity is a not-for-profit organisation.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake to meet the stated objectives. The governing document notes the powers the trustees may exercise in furtherance of the charity's objects.

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Activities

All services are provided at the Wingate Centre in Cheshire. Service users attend the Centre from across England and Wales but predominately from Blackpool, Liverpool, West Midlands, Leicestershire, Nottinghamshire, Staffordshire and Cheshire. The range of services includes:

- Residential group short breaks;
- Disability sports and fitness e.g. Boccia, adapted curling and archery, Rebound therapy;
- Recreation activities e.g. dance, drama, arts and crafts.

Additionally, the charity raises revenue to support its charitable activities by delivering the following services:

- Pre-school play and sensory classes, birthday parties and Pilates classes;
- After school recreational gymnastics club;
- Hiring the gymnasium space e.g. APEX Cheerleading Group.

Strategy for the year

We set the following strategic aims for the charity in 2024:

- Continue to be a provider of group short break accommodation with accessible cost-effective facilities that maintain our current levels of service delivery whilst increasing occupancy levels so that larger numbers can benefit;
- Provide more day activities for individuals of all ages with SEND across Cheshire, north Shropshire and Staffordshire by expanding our day activities program;
- Ensure sufficient funds are in place to support delivery of our services by establishing a multi-year fundraising strategy to include corporate, community and individual giving along with events, trusts and grants;
- Aim to increase our reserves level;
- Ensure the infrastructure supports service delivery by developing our website, introduce a CRM (Customer Relationship Management) system and undertake a property maintenance audit to identify capital expenditure requirements.

Social investments

The charity is not involved in social investment. Funds are applied to charitable activities which creates benefits for their beneficiaries. The CIO does not make any loans or investments to persons with the intention of generating a financial return.

Grant making policy

The overarching aims of the charity do not include making grants as a material part of its charitable activities.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who offer to assist the trustees and employees in whatever capacity is required, be it time spent helping out with charitable activities, undertaking fundraising tasks or supporting more general operational tasks. Their contributions can be significant to our ability to undertake a particular activity, event or task. However, measurement issues, including attributing an economic value to the contribution of general volunteers, prevent the inclusion of their contribution in the statement of financial activities. The number of volunteers is stated in note 15 to the financial statements.

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Achievements in the year

We achieved the following aims and objectives in 2024:

- Residential bookings were adversely affected from May 2024 onwards due to a water leak which caused extensive damage to the residential accommodation. We achieved only a 4.5% occupancy rate (compared with 18.5% in 2023) with just 5 groups or schools (2023: 20) using the Centre, totally 93 visitors (2023: 438) with an average length of stay being 1.4 nights (2023: 3). This was extremely distressing for the Wingate team and very disappointing for the students expecting to have a holiday. A delay in insurance payment postponed autumn plans to introduce en-suite facilities;
- Disability fitness classes increased the number of sessions delivered by 6.1% year on year to a total of 2,187 (2023: 2,061) and our number of service users increased by 8% year on year;
- Our day activities have once again been very popular and we introduced two new activity classes; Boccia and cooking;
- Our gymnastics club continued to expand with the extension of classes to include Saturday mornings;
- We secured further funding for HAF holiday club provision and extended our offer from 4 days in 2023 to 20 days in 2024 covering the Easter, summer and Christmas holidays;
- We made considerable financial investment in facility upgrades, amounting to £40,971 (2023: £66,559). This work consisted of replacement and upgrade of residential fire doors and fire alarms, replacement of the gym carpet and replacement of gym lights with LED fittings as part of our sustainability and energy usage and cost reduction plan, which was developed following an energy survey conducted by Auditel;
- We introduced Occupational Sick Pay benefit to all staff with one year's service or over;
- We conducted an extensive pay review to balance internal pay levels and to level up compared to our sector;
- We partnered with Reaseheath College and 1st Support to offer supported internship spaces in our sports and recreation department, in housekeeping, catering and maintenance.

Significant factors

There are many factors affecting the charity achieving its objectives, some of which are outside the control of the charity. The charity's reserves policy, see further below, attempts to maintain its operations, should anticipated income sources not materialise, for long enough to enable the trustees to raise more awareness of its charitable purposes and devise more fundraising events to boost income streams, endeavouring not to adversely impact upon the planned activities and events for the year, wherever possible, to avoid disappointment. Any significant factors arising during the year are noted in the achievements section above, with the impact it has had on fundraising being noted in the section below.

Fundraising performance

Income generated from fundraising events is shown within note 5, with a detailed breakdown of the types of activities undertaken and the income they generated noted in sub-note a).

Fundraising performance and other incoming resources

The incoming resources arising from sources, other than generated via the provision of charitable activities, are as follows:

- Trust, corporate and community donations and gifts amounted to £252,582 (2023: £368,529), comprising restricted donations of £45,495 (2023: £32,291) and unrestricted donations of £207,087 (2023: £336,238)
- Income from charitable activities amounted to £55,836 (2023: £132,741). All of which is unrestricted.
- Fundraising events income was £8,882 (2023: £13,379) which is all unrestricted;
- All other income including non-disability activities, interest and rental income totalled £229,025 (2023: £47,580) which is all unrestricted. The total for 2024 includes £162,294 arising from an insurance claim for water damage from a burst pipe.

Investment performance

Excess funds are held in deposit accounts with the bank to generate interest. This enables the funds to grow and maintain their purchasing power, if prices have risen before the funds need to be applied to charitable causes. The charity does not actively invest the charity's funds, as the main priority is to keep the funds safe, rather than to generate investment income, so interest receivable is the beneficial outcome of safeguarding monies.

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Expenditure for future income

Expenditure on raising funds is undertaken as necessary to achieve the required income levels needed to be able to deliver the planned programme of activities for the current year, and, if possible, generate enough funds to enable a good start to the following year. Any media coverage from special fundraising events also helps to promote the charity and its objectives, which, in turn, could lead to new donors wanting to support us in future years.

Financial review

The start to the financial year was encouraging with a strong opening cash balance, very encouraging residential bookings, predicted to be higher than 2023 by 34% and a number of guaranteed trust fund donations including the third stage payment of £55,000 from the Hans and Julia Rausing Foundation. Whilst the water leak in our accommodation adversely affected our income forecasts, a combination of an insurance business loss payment and a deferred donation of £140,000 from the Edward Gostling Fund, to be held for reserve purposes if required, meant that overall financial performance was good.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Were the CIO to be wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Reserves policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to three months' of total annual expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves attempts to be maintained throughout the year.

Some of the unrestricted funds, as shown in the balance sheet on page 10, are represented by fixed assets held for use within the charity, so these are to be excluded from the funds balance in order to give a better representation of the level of reserves that are freely available for immediate use in achieving the charitable objectives. In 2024, a deferred donation was received, to be held in reserve, unless it becomes necessary to be utilised, which is shown within provisions, and is therefore included in the funds balance calculation as a potential pot of funds available to use if required. This basis has been used to calculate the freely available reserves figure noted below.

The freely available reserves for the year ended 31 December 2024 is calculated to be £299,456 (2023: £135,153), of which £159,456 is free reserves and £140,000 is a deferred donation reserve. This is all in respect of unrestricted funds which have not been designated for a particular purpose. There are £9,502 (2023: £21,388) restricted funds held at the year end.

The charity recognises the need to build and maintain adequate reserves to ensure that the charity has a financial buffer proportionate to its normal scale of operations. The trustees' medium-term aim is to maintain sufficient funds to provide working capital to fund unexpected expenditure (such as emergency repairs to the building, long-term sickness cover or potential redundancies) and shortfalls in income when income does not reach expected levels. This is represented by three months' proportion of total annual expenditure. Given the difficulty in obtaining guaranteed funding sources, this is believed to be a prudent and appropriate approach. In addition, the trustees' long-term aim is to build a designated fund for the purpose of covering larger scale repairs and replacements to the buildings which are essential to the deliverance of the charity's objects. The details of designated funds are to be laid out each year in the business plan and the accounts.

Principal funding sources

The principal source of income for the charity derives from donations and legacies. Expenditure on raising funds is necessary to generate additional funds. Publicising notable fundraising events helps to increase the awareness of the charity's objectives and activities, in the hope that more new donors will come forward to offer their support as well as existing donors continuing to provide the charity with support.

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment policy

The charity does not actively undertake a policy of investment. The trustees prefer to keep the funds of the charity secure, safely held in bank accounts, with any excess funds held in deposit accounts to generate some interest to maintain the purchasing power of those funds for when they are needed. The charity is not willing to risk its financial capital, however low the risk, to earn more income from investments. There are several income sources available to the charity to generate a sufficient level of funds to meet its programme of charitable activities.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these major risks.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate against and lessen these risks.

The following risks have been identified as being the most significant for the charity:

- Financial sustainability: the charity monitors the risks associated with its diverse voluntary income streams;
- High maintenance costs associated with the age of the building from which the charity operates.

Plans for future periods

Plans for next year

We set the following strategic aims for the charity in 2025:

- Review and develop our accommodation provision with the aim of increasing occupancy by providing 7 en-suites to the ground floor bedrooms with independent access. This will broaden our client base to include family groups and individuals with disabilities;
- Adapt the dining room to allow the Sunshine Cafe to develop, providing both income and work experience opportunities;
- Implement a number of energy saving recommendations from the Auditel Survey as well as review our energy supply with a view to installing solar panels on our flat roof;
- Review the Gymnastics Club registration and payment process with a view to automate.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) whose governing document is a constitution dated 9 December 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Neil McCallum

Michael Edward Young MA (Oxon) Retired TEP Solicitor

Jennifer Elizabeth Sproston RGN DN OND CAT

Peter Aubrey Latronico BA PGCE

David Longdon BSc FRICS

Julia McGhie B.Ed (Hons)

Samantha McCallum AIDTA

Dr Peter Leftwick MB BS

Joanne Louise Meredith

Gareth Roberts

Jackie Roberts

Simon Ashleigh Millard

(Resigned 20 November 2024)

(Appointed 22 May 2024)

(Appointed 19 March 2025)

(Appointed 19 March 2025)

(Appointed 30 April 2025)

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

There must be a minimum of five trustees, who are natural persons, in charge of the charity, with no upper limit imposed. Should the number of trustees fall below five, the remaining trustees may only act to call a meeting to appoint a sufficient number new trustees to achieve the minimum requirement of five: only then may the trustees make decisions affecting the charity. Charity trustees must be at least 16 years of age, with at least one trustee being at least 18 years of age, and are appropriately selected and appointed by the existing trustees.

New trustees must be appointed by a resolution passed at a properly convened meeting of trustees, with the appointment only taking effect once the new trustee has accepted the appointment. Suitable candidates to become a trustee must have appropriate skills, knowledge and experience needed for the effective administration of the CIO.

Connected parties and conflicts of interest

In general, no trustee, nor persons connected with them, may have any interest in property of the charity, obtain favourable trading terms with the CIO, or receive any other financial benefit from the charitable organisation, as a result of taking up their position as trustee, except as in the specific circumstances laid out in the constitution, provided that the majority of trustees do not benefit from the charity. Trustees must declare the nature and extent of any interests they have in any proposed transactions or arrangements with the CIO, and be absent from the associated decision making in respect of it, to prevent any conflicts of interest arising.

Organisational structure

The day to day management of the charity is undertaken by Rona Moroney, the Chief Executive Officer. Rona is also a key person in a body of persons referred to as the Executive Committee of which Andrew Neil McCallum is the Chair and Michael Edward Young is the Secretary. Most of the Executive Committee is made up of trustees. The trustees have overall responsibility for the charity and for making ultimate decisions regarding any issues brought to their attention by the Executive Committee. Thus the trustees exercise ultimate control over the charity's affairs and plans for the future.

Decision making process

The Wingate Special Childrens Trust CIO is overseen by a Executive Committee team who make a valuable contribution to the strategy and management of The Wingate Centre. Rona Moroney, Chief Executive Officer, has day to day charge of the charity's operations.

Any committee formed, including the Executive Committee, shall consist of a minimum of two members, including one trustee. The charity trustees may delegate any of their powers or functions to committees, provided they determine the terms and conditions on which the delegation is made, which can be altered or revoked at any time. Any appointed committees must bring any resultant proceedings to the attention of the charity trustees as soon as practicable. Most, if not all, of the charity's trustees are members of the Executive Committee to expediate the decision making process.

Decisions may be taken either by a meeting of the charity trustees or by a resolution, in writing, agreed by a majority of all of the charity trustees, authenticated by their signature.

Induction and training of trustees

New trustees undergo an Orientation Day at the Centre. They are informed as to the range of its activities and its constitution. The scope of the induction given to new trustees covers the following topics:

- The obligations of a Executive Committee member;
- The regulations under which the charity operates as stipulated in constitutional documents and applicable charity law;
- The sources of finance of the charity, a review of its accounts and financial procedures;
- The strategic aims and detailed plans of the charity;
- Charity Commission guidance as regards the concept of public benefit in deciding what activities the charity should undertake to meet the stated objectives;
- Trustees' duties and responsibilities as outlined in the Charity Commission's guidance brochure, "The Essential Trustee".

Information made available to newly appointed trustees includes a copy of the current version of the constitution and a copy of the most recently approved Trustees' Annual Report (TAR) and accounts.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Remuneration policy

The trustees do not receive any remuneration from the CIO and are not permitted to benefit financially from being a trustee of the charity. Any supply of goods and services between the charity and a trustee must not be made on preferential terms to those applicable to members of the public. If there were to be a proposed supply, the trustee concerned must withdraw from any meeting which discusses those terms, in order that the outcome is reasonable and proper.

Trustees are permitted to delegate some of their powers to the Executive Committee, or any specific sub-committee, which would result in the appropriately skilled employees being able to make decisions, which are overseen and approved by trustees. Decision-making employees are termed key management personnel. The trustees will set the level of pay for key management personnel at a reasonable level, commensurate with the nature of responsibilities undertaken.

Relationship with wider network

The Wingate Centre is a standalone charity, not affiliated with any other organisation.

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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Andrew Neil McCallum
Trustee - Chair

23 July 2025

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF THE WINGATE SPECIAL CHILDRENS TRUST CIO

I report to the trustees on my examination of the financial statements of The Wingate Special Childrens Trust CIO (the charity) for the year ended 31 December 2024, which are set out on pages 9 to 28.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Paul Edwards FCCA CTA
Afford Bond Holdings Limited
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

23 July 2025

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	207,087	45,495	252,582	336,238	32,291	368,529
Charitable activities	4	55,836	-	55,836	132,741	-	132,741
Other trading activities	5	24,298	-	24,298	17,603	-	17,603
Investments	6	2,872	-	2,872	1,696	-	1,696
Other income	7	210,737	-	210,737	41,660	-	41,660
Total income		500,830	45,495	546,325	529,938	32,291	562,229
Expenditure on:							
Raising funds	8	32,741	13	32,754	21,302	-	21,302
Charitable activities	9	496,326	7,109	503,435	406,912	5,690	412,602
Other expenditure	10	-	-	-	17,968	-	17,968
Total expenditure		529,067	7,122	536,189	446,182	5,690	451,872
Net income/(expenditure)		(28,237)	38,373	10,136	83,756	26,601	110,357
Transfers between funds	12	50,259	(50,259)	-	74,546	(74,546)	-
Net movement in funds	14	22,022	(11,886)	10,136	158,302	(47,945)	110,357
Reconciliation of funds:							
Fund balances at 1 January 2024		1,163,495	21,388	1,184,883	1,005,193	69,333	1,074,526
Fund balances at 31 December 2024		1,185,517	9,502	1,195,019	1,163,495	21,388	1,184,883

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
BALANCE SHEET**

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	19		1,026,061		1,028,342
Current assets					
Stocks	20	803		582	
Debtors	21	22,827		28,259	
Cash at bank and in hand		320,535		165,613	
			344,165		194,454
Creditors: amounts falling due within one year	22	(35,207)		(37,913)	
Net current assets			308,958		156,541
Total assets less current liabilities			1,335,019		1,184,883
Provision for other liabilities	23		(140,000)		-
Net assets			1,195,019		1,184,883
The funds of the charity					
Restricted income funds	26	9,502		21,388	
Unrestricted funds	27	1,185,517		1,163,495	
			1,195,019		1,184,883

The financial statements were approved by the trustees on 23 July 2025



Andrew Neil McCallum
Trustee - Chair

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	29		181,002		153,352
Investing activities					
Purchase of tangible fixed assets		(29,871)		(119,642)	
Proceeds from disposal of tangible fixed assets		919		23,553	
Investment income received		2,872		1,696	
Net cash used in investing activities			(26,080)		(94,393)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			154,922		58,959
Cash and cash equivalents at beginning of year			165,613		106,654
Cash and cash equivalents at end of year			320,535		165,613

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Wingate Special Childrens Trust CIO is a Charitable Incorporated Organisation (CIO) whose governing document is a constitution dated 9 December 2021. The charity's address is shown in the legal and administrative information page.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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 cost 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred until such time that it is fulfilled.

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donations, requiring a level of performance before obtaining entitlement, the income is deferred until those conditions are met. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Where legacies have been notified to the charity but it is not possible to determine the amount expected, the legacy is treated as a contingent asset and disclosed.

Where incoming resources have related expenditure, as with fundraising events, the incoming resources and related expenditure are reported gross in the SOFA and are not offset unless otherwise required by the SORP.

Gifts in kind donated for distribution to the beneficiaries are included at valuation and recognised as income upon receipt, where practicable. If such a valuation cannot be determined without undue cost and effort, then it is recognised within donations on distribution and an equivalent amount shown within charitable expenditure. Gifts donated for resale are included at fair value, being the expected sale proceeds less any expected cost of sale, in income from other trading activities on receipt, unless determining the fair value is impractical, in which case the income is not recognised until the item is sold. Donated facilities are recognised in income at fair value when the economic benefit is probable, it can be measured reliably and the charity has control of the item, with a corresponding amount recognised in expenditure.

No amounts are included in the financial statements for time donated by volunteers in line with the SORP (FRS 102).

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably, normally upon notification by the bank.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.5 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those expenses incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the appropriate activity headings: Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes but do not include those costs incurred in direct support of the charitable activities. It includes the costs of all fundraising activities and events, seeking donations, non-charitable trading activities, the sale of donated goods and the costs of managing investments; Expenditure on charitable activities are those costs incurred by the charity in undertaking activities for the furtherance of its aims and objectives for the benefit of its beneficiaries and include support costs and costs relating to the governance and administration of the charity; Other expenditure is any other expenditure which is not related to fund raising for charitable purposes or spent towards achieving the charitable objectives.

Support costs are those functions which assist the work of the charity but do not directly represent charitable activities, including personnel, finance, administration and governance costs. Where support costs are unable to be directly attributed to particular activity headings they are allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources. Where applicable, the basis of apportionment is stated in the analysis of support costs.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the underlying use of the resource. Costs relating to a particular activity are allocated directly, wherever possible, with others apportioned on an appropriate basis e.g. floor area for property related costs, estimated usage for products and services unable to be allocated directly, risk for insurance, income for bank charges and transactional fees etc.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Fixtures, fittings and equipment	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Cost is calculated using the first in first out method.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charitable incorporated organisation is exempt from tax on its charitable activities.

1.12 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Debtors and creditors

Debtors and creditors are recognised at the settlement amount due after any discounts offered. Provisions arise where, at the balance sheet date, the charity has a present obligation resulting from a past event which is probable to result in an outflow of economic benefits and the amount due to settle the obligation can be reliably estimated. Losses arising from impairment are recognised in expenditure.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.16 Grants

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability. Any grants relating to property, plant and equipment are treated as deferred income and released to profit or loss as the performance conditions are met.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	193,020	45,495	238,515	336,238	32,291	368,529
Grants	14,067	-	14,067	-	-	-
	<u>207,087</u>	<u>45,495</u>	<u>252,582</u>	<u>336,238</u>	<u>32,291</u>	<u>368,529</u>
Donations and gifts						
Donors => £25,000	55,000	-	55,000	165,000	-	165,000
Donors £10,000 <£25,000	30,292	33,859	64,151	50,855	19,000	69,855
Donors £5,000 <£10,000	40,434	5,507	45,941	38,000	7,520	45,520
Donors £2,500 <£5,000	29,415	4,131	33,546	29,408	-	29,408
Donors £1,000 <£2,500	23,607	1,598	25,205	19,259	5,771	25,030
Donors < £1,000	9,295	400	9,695	15,861	-	15,861
Gift aid	4,977	-	4,977	17,855	-	17,855
	<u>193,020</u>	<u>45,495</u>	<u>238,515</u>	<u>336,238</u>	<u>32,291</u>	<u>368,529</u>

Where restrictions are placed on donations, by their donors, regarding the application of those funds, these are shown as restricted funds. The charity ensures that the donor, and the purpose for which the funds had been donated, are noted, with the initial income and subsequent permitted expenditure recorded. This enables a detailed reconciliation to be prepared confirming who comprises the closing restricted reserves and therefore how these funds are able to be spent.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Residential - Accommodation		
Fees contributed	7,972	90,246
Recreational - Sport and recreation		
Fees contributed	47,864	42,495
	<u>55,836</u>	<u>132,741</u>

Contributions towards the costs of providing services to beneficiaries are sought by charging fees to participate in the charitable activities undertaken. The main types of charitable activity undertaken are: residential group short breaks (Residential), for which a contribution towards the accommodation fees is requested; and various sports, fitness and recreational activities (Recreational), for which a contribution towards the sport and recreation fees is requested.

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	8,882	13,379
Cafe sales	8,423	2,845
Room hire	875	1,379
Community meals	6,118	-
	<u>24,298</u>	<u>17,603</u>
a) Analysis of fundraising events		
Quiz night	2,219	2,188
Wingate 35	-	1,135
Family fete	2,408	6,002
Wingate skydive	-	1,670
Christmas raffle	826	1,014
Easter raffle	428	1,101
Bryony bounce-a-thon	2,850	-
Other fundraising activities < £1,000	151	269
	<u>8,882</u>	<u>13,379</u>

Various fundraising events are undertaken each year, which not only helps to generate additional monies for the charity, but also serves to publicise the Centre and the charitable activities provided to beneficiaries. Specific fundraising events, which raise a significant amount of funds, are noted, with popular and successful events often being held on an annual basis.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,872	1,696

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Miscellaneous income	557	638
Non-disability activities	b) 47,886	41,022
Insurance claim	162,294	-
	<u>210,737</u>	<u>41,660</u>

b) Analysis of non-disability activities

Childrens' parties	5,589	5,629
Mini play	6,366	5,408
Pilates	3,330	3,924
Cheerleading	9,825	9,725
Gymnastics club	22,776	16,336
	<u>47,886</u>	<u>41,022</u>

Several non-disability activities are undertaken to provide services to children who do not have SEND, for which a fee for attendance is charged, to raise additional funds for the charity and also assists in enabling the integration of children of all abilities.

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staff costs 17	24,964	-	24,964	17,236	-	17,236
Support costs 16	5,937	13	5,950	4,066	-	4,066
Governance costs 16	1,840	-	1,840	-	-	-
	<u>32,741</u>	<u>13</u>	<u>32,754</u>	<u>21,302</u>	<u>-</u>	<u>21,302</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Expenditure on charitable activities

		Residential 2024 £	Recreational 2024 £	Total 2024 £	Residential 2023 £	Recreational 2023 £	Total 2023 £
Direct costs							
Staff costs	17	156,007	160,515	316,522	127,677	121,502	249,179
Depreciation and impairment	19	1,756	24,514	26,270	2,061	19,319	21,380
Coaching fees		-	1,518	1,518	-	5,458	5,458
Residential fees		-	-	-	1,950	-	1,950
Catering supplies		9,489	-	9,489	12,205	-	12,205
Prizes and awards		-	69	69	-	-	-
Replacement equipment and consumables		639	1,050	1,689	-	-	-
Hosting fees		725	-	725	-	-	-
		<u>168,616</u>	<u>187,666</u>	<u>356,282</u>	<u>143,893</u>	<u>146,279</u>	<u>290,172</u>
Share of support and governance costs (see note 16)							
Support	16	73,540	40,107	113,647	61,403	31,011	92,414
Governance	16	29,255	4,251	33,506	28,699	1,317	30,016
		<u>271,411</u>	<u>232,024</u>	<u>503,435</u>	<u>233,995</u>	<u>178,607</u>	<u>412,602</u>
Analysis by fund							
Unrestricted funds		269,809	226,517	496,326	228,305	178,607	406,912
Restricted funds	13	1,602	5,507	7,109	5,690	-	5,690
		<u>271,411</u>	<u>232,024</u>	<u>503,435</u>	<u>233,995</u>	<u>178,607</u>	<u>412,602</u>

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	-	17,968

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

Transfers between funds is normally in respect of capital expenditure undertaken, as restricted donations are used to fund the acquisition of the relevant assets, which can then be utilised for charitable activities without restriction. The total transfer from restricted funds to unrestricted funds amounted to £50,259 for 2024. £25,821 of restricted donations however were received in 2024 that related to capital expenditure incurred in the previous year. This has arisen as a result of the donors insisting on the charity acquiring specific assets prior to the donors releasing their donations to the charity.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds expenditure

		2024	2023
		£	£
Staff costs		4,451	2,327
Residential fees		-	1,950
Prizes and awards		69	-
Replacement equipment and consumables		1,050	-
Light and heat		700	-
Repairs and renewals		694	141
Computer expenses		-	1,023
Motor and travel		145	249
Printing, postage, stationery and advertising		13	-
		<u>7,122</u>	<u>5,690</u>
Analysis by expenditure type:			
Raising funds	8	13	-
Charitable activities	9	7,109	5,690
		<u>7,122</u>	<u>5,690</u>

14 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,150	1,100
- for tax advisory services	-	850
- for other financial services	3,865	3,969
Depreciation of owned tangible fixed assets	31,233	24,607
Loss on disposal of tangible fixed assets	-	17,968
	<u></u>	<u></u>

15 Volunteers

The benefit arising to the charity from time donated by volunteers is not able to be measured reliably, so cannot be included as income in the accounts, in accordance with the guidance provided within the SORP (FRS 102). The approximate number of volunteers who kindly offered their services during the year was:

	2024	2023
	Number	Number
Volunteers	<u>5</u>	<u>6</u>

The Wingate Centre are thankful to receive support from their unpaid volunteers who assist the trustees and employees with various tasks and events throughout the year, covering a range of areas, including time spent on running specific charitable activities, both residential and recreational, undertaking fundraising and aiding with other activities, as well as offering to help with more general operational tasks as and when required.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Support costs allocated to activities

		Fundraising	Residential	Recreational	Office	Total	Total
		2024	2024	2024	2024	2024	2023
		£	£	£	£	£	£
	Basis of allocation						
Staff training	<i>Direct</i>	-	370	3,183	444	3,997	100
Staff expenses	<i>Direct</i>	-	92	977	263	1,332	970
Water rates	<i>Direct</i>	-	4,940	-	260	5,200	5,230
Cleaning costs	<i>Floor area</i>	-	2,961	987	-	3,948	4,169
Light and heat	<i>Floor area</i>	-	28,486	11,626	2,447	42,559	35,265
Repairs and renewals	<i>Floor area</i>	-	21,825	6,959	-	28,784	20,540
Computer expenses	<i>Direct</i>	-	-	-	1,938	1,938	2,666
Motor and travel	<i>Direct</i>	-	-	156	617	773	714
Printing, postage, stationery and advertising	<i>Usage</i>	4,465	377	1,617	-	6,459	5,492
Bank, card and fundraising charges	<i>Income</i>	159	147	915	-	1,221	1,991
Insurance	<i>Risk</i>	243	5,654	12,721	243	18,861	15,091
Telephone	<i>Usage</i>	661	1,136	773	125	2,695	2,363
Sundry expenses	<i>Direct</i>	276	899	193	316	1,684	1,889
Bad debts	<i>Income</i>	146	-	-	-	146	-
Governance	<i>c)</i>	1,840	7,743	4,251	21,512	35,346	30,016
		<u>7,790</u>	<u>74,630</u>	<u>44,358</u>	<u>28,165</u>	<u>154,943</u>	<u>126,496</u>
Expenditure on support and governance costs within:							
Raising funds - support	8	5,950	-	-	-	5,950	4,066
Raising funds - governance	8	1,840	-	-	-	1,840	-
Charitable activities - support	9	-	66,887	40,107	6,653	113,647	92,414
Charitable activities - governance	9	-	7,743	4,251	21,512	33,506	30,016
		<u>7,790</u>	<u>74,630</u>	<u>44,358</u>	<u>28,165</u>	<u>154,943</u>	<u>126,496</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Support costs allocated to activities

(Continued)

		2024	2023
		£	£
Support costs from raising funds of £5,950 (2023: £4,066) and charitable activities of £113,647 (2023: £92,414) gives total support costs of:		119,597	96,480
Governance costs from raising funds of £1,840 (2023: £-) and charitable activities of £33,506 (2023: £30,016) gives total governance costs of:	c)	35,346	30,016
Total support costs allocated to activities		154,943	126,496

c) Governance costs

		2024	2023
		£	£
Staff costs	17	11,327	13,115
Depreciation	19	4,963	3,227
Independent examination fees		1,150	1,100
Accountancy		3,865	2,000
Legal and professional		5,796	6,812
Consultancy fees		8,245	3,762
		35,346	30,016

17 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Staff	25	21

Employment costs

	2024	2023
	£	£
Wages and salaries	330,895	264,523
Social security costs	16,216	11,120
Other pension costs	5,702	3,887
	352,813	279,530

Analysed between:

Residential	9	156,007	127,677
Recreational	9	160,515	121,502
Fundraising	8	24,964	17,236
Governance	16	11,327	13,115
		352,813	279,530

Redundancy and termination payments totalling £1,544 (2023: £nil) were made in the reporting period.

There were no employees whose annual remuneration was more than £60,000.

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17 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	39,552	37,354

18 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: none).

No trustee expenses have been incurred (2023: £nil).

19 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	941,537	512,287	1,453,824
Additions	15,683	14,188	29,871
Disposals	(175)	(20,669)	(20,844)
At 31 December 2024	957,045	505,806	1,462,851
Depreciation and impairment			
At 1 January 2024	-	425,482	425,482
Depreciation charged in the year	-	31,233	31,233
Eliminated in respect of disposals	-	(19,925)	(19,925)
At 31 December 2024	-	436,790	436,790
Carrying amount			
At 31 December 2024	957,045	69,016	1,026,061
At 31 December 2023	941,537	86,805	1,028,342

All tangible assets are used for charitable purposes.

Depreciation charge allocated to:

Residential	9	1,756	2,061
Recreational	9	24,514	19,319
Governance	c)	4,963	3,227
		31,233	24,607

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20	Stocks	2024	2023
		£	£
	Raw materials and consumables	266	-
	Finished goods and goods for resale	537	582
		<u>803</u>	<u>582</u>
21	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Trade debtors	3,909	3,420
	Payments on account	-	10,000
	Other debtors	7,529	3,797
	Prepayments and accrued income	11,389	11,042
		<u>22,827</u>	<u>28,259</u>
22	Creditors: amounts falling due within one year	2024	2023
		£	£
	Taxation and social security	4,529	3,571
	Income invoiced in advance	13,166	1,195
	Trade creditors	7,646	8,758
	Accruals and deferred income	9,866	24,389
		<u>35,207</u>	<u>37,913</u>
23	Provisions for liabilities	2024	2023
		£	£
	Deferred donation - The Edward Gostling Fund	140,000	-
		<u>140,000</u>	<u>-</u>
	Movements on provisions:		Deferred donation - The Edward Gostling Fund
	At 1 January 2024		-
	Additional provisions in the year		140,000
	At 31 December 2024		<u>140,000</u>

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24 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,702	3,887

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Related party transactions

There were no disclosable related party transactions during the year (2023: none).

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Annette Duvollet Trust	162	-	(72)	-	90
Boshier Hinton Foundation	399	-	-	(399)	-
Cheshire Community Fund	2,041	-	(1,126)	44	959
CRH Charitable Trust	5,000	-	(2,198)	574	3,376
Duchy of Lancaster	4,750	-	-	(4,750)	-
Fence Club	3,463	1,598	(23)	(4,844)	194
Peter Colyer	2,754	-	(264)	(2,139)	351
Sport England	2,469	-	(3,091)	622	-
Strasser Foundation	350	-	-	-	350
Cheshire East Council	-	4,131	-	(4,131)	-
Cloth Workers	-	12,800	-	(12,800)	-
Hobson Charity	-	21,059	-	(21,059)	-
Screwfix Foundation	-	5,507	-	(1,377)	4,130
Warburton Foundation	-	400	(348)	-	52
	<u>21,388</u>	<u>45,495</u>	<u>(7,122)</u>	<u>(50,259)</u>	<u>9,502</u>

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26 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Annette Duvollet Trust	620	-	-	(458)	162
Barbara Shuttleworth Trust	400	-	(400)	-	-
Boshier Hinton Foundation	-	1,943	(70)	(1,474)	399
Cheshire Community Fund	1,319	1,920	(1,198)	-	2,041
CRH Charitable Trust	5,000	-	-	-	5,000
Duchy of Lancaster	4,750	-	-	-	4,750
Fence Club	3,463	-	-	-	3,463
Morrisons Foundation	-	7,520	-	(7,520)	-
Peter Colyer	47,963	19,000	(1,023)	(63,186)	2,754
Percy Bilton	-	1,908	-	(1,908)	-
Radio City	1,500	-	(1,500)	-	-
Sport England	3,847	-	(1,378)	-	2,469
Strasser Foundation	350	-	-	-	350
Ursula Keyes	121	-	(121)	-	-
	<u>69,333</u>	<u>32,291</u>	<u>(5,690)</u>	<u>(74,546)</u>	<u>21,388</u>

Transfers from restricted reserves to unrestricted funds are actioned whenever an asset purchase is made as part of any specified project expenditure. The restriction is only stated in relation to what type of project the funds can be spent on, there is no restriction placed on the usage of the capital item itself, although, for specialist equipment, this will be primarily used for that particular purpose.

27 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>1,163,495</u>	<u>500,830</u>	<u>(529,067)</u>	<u>50,259</u>	<u>1,185,517</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>1,005,193</u>	<u>529,938</u>	<u>(446,182)</u>	<u>74,546</u>	<u>1,163,495</u>

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28 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,026,061	-	1,026,061
Current assets/(liabilities)	299,456	9,502	308,958
Provisions	(140,000)	-	(140,000)
	<u>1,185,517</u>	<u>9,502</u>	<u>1,195,019</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,028,342	-	1,028,342
Current assets/(liabilities)	135,153	21,388	156,541
	<u>1,163,495</u>	<u>21,388</u>	<u>1,184,883</u>

29 Cash generated from operations	2024 £	2023 £
Surplus for the year	10,136	110,357
Adjustments for:		
Investment income recognised in statement of financial activities	(2,872)	(1,696)
(Gain)/loss on disposal of tangible fixed assets	-	17,968
Depreciation and impairment of tangible fixed assets	31,233	24,607
Movements in working capital:		
(Increase) in stocks	(221)	(285)
Decrease/(increase) in debtors	5,432	(12,286)
(Decrease)/increase in creditors	(2,706)	14,687
Increase in provisions	140,000	-
Cash generated from operations	<u>181,002</u>	<u>153,352</u>

30 Analysis of changes in net funds

The charity had no material debt during the year.