

CREWE AND NANTWICH GYMNASTICS AND COMMUNITY ACTIVITIES CENTRE

England & Wales · Charity number 1199680

Details

Status Registered

Legal form CIO

Registered 2022-07-18

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

Contact

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Gymnastics And Comm Actvts Assn
Camm Street Centre
Crewe
Cheshire
CW2 7DN

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Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF CREWE AND NANTWICH WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE IF IMPROVING THE CONDITION OF LIFE FOR THE SAID INHABITANTS.B) TO ESTABLISH AND MAINTAIN A CENTRE FOR THE PROMOTION OF THE ABOVE OBJECTIVES.C) TO ADVANCE THE PHYSICAL EDUCATION AND DEVELOPMENT OF YOUNG PERSONS UNDER EIGHTEEN YEARS OF AGE AND TO ENSURE THE DEVELOPMENT AND OCCUPATION OF THEIR MINDS AND THE ORGANISATION OR PROVISION OR ASSISTANCE IN THE ORGANISATION OR PROVISION OF FACILITIES FOR PHYSICAL RECREATION FOR SUCH YOUNG PERSONS IN THE INTERESTS OF SOCIAL WELFARE WITHIN THE AREA OF BENEFIT

Activities: We provide coaching for gymnastics of all ages and adult fitness training on cardio and resistive equipment including free weights

Classification

- **How:** Provides Services
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-30	£247,052	£229,323	-	-
2023-08-30	£208,904	£218,029	-	-

Trustees

Name	Role	Appointed
William Stuart Deeley	Chair	2011-03-01
CAROLINE Elizabeth HUGHES		
Michelle Hazell		2011-12-27
Phillip James Hazell		2017-12-17

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2024
for
Crewe & Nantwich Gymnastics &
Communities Activities Association**

Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-under-Lyme
Staffordshire
ST5 1DU

**Contents of the Financial Statements
for the Year Ended 31st August 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Reference and Administrative Details
for the Year Ended 31st August 2024**

Trustees	Mr S Deeley Chair Mrs C Hughes Treasurer Mrs M Hazell Secretary Mr P Hazell Vice Chair
Principal address	The Camm Street Centre Camm Street Crewe Cheshire CW2 7DN
Registered charity number	512109
Independent examiner	Hardings Chartered Accountants 6 Marsh Parade Newcastle-under-Lyme Staffordshire ST5 1DU

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Report of the Trustees
for the Year Ended 31st August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

It is our intention to provide opportunities for all especially in gymnastics where we have a depth of experience and reputation.

We are well established in the community and provide adult fitness and well-being programmes through our personal trainers providing programmes and one to one support where necessary. With the growth in attention in adult health and wellbeing, we believe we are well placed to take advantage of this opportunity.

We provide specific facilities for ethnic minorities, with a women only fitness area and focused training information in several of the locally based languages.

Our long term aim is to continue our contribution to the community and to add to the success of all our gymnasts who have passed through including the many who have grown from gymnasts to coaches.

We have provided a support to education in the borough for many years, and continue to do so through visiting primary schools on a regular basis, helping to introduce a scheme of fitness and gymnastics skills with the assistance of the staff of the school and thereby contributing to improving staff awareness and participation in sport by the children.

Our volunteers contribute massively to the running of the centre, without their support we would not be able to provide the quality of coaching at the minimal cost level.

Other sports clubs rent space from the charity to provide a similar service. We also provide fitness facilities for adults including dietary information.

We are reaching out to other sports and charitable organisation to consider how we might be of help to their organisations.

We have invested money in researching the viability of moving the centre to a new property, which has always been a long term aim. The report, written by Active Cheshire, independently demonstrated the need for our service provision in the local area, returning scores in the upper quartile on all key parameters. During this financial year we have continued to work closely with local council and health authorities and have further progressed our development of a plan to move and rebuild.

**Report of the Trustees
for the Year Ended 31st August 2024**

Achievement and performance

By ensuring the fees are kept to a minimum, the usage of the fitness areas of the gym have increased which together with room rental has ensured a contribution to the health and well being of the population of Crewe and Nantwich. We have increased the number of our personal trainers and developed a range of individual training options linked to health programmes. We have significantly improved participation from ethnic minorities by developing our Women only section and encouraged links with the local Polish and East Timor populations, with increasing usage resulting from our efforts.

Gymnastics has continued to be successful, over 400 gymnasts have attended the club, often more than once per week and for over 15 hours per week for higher level individuals. The numbers have reduced as a result of Covid, however, there are signs of a return to previous level of participation. After over 40 years of trading, we now are welcoming second generation users to the centre. We have representatives of the European Team gym team attending the club together with the Women's' Artistic British Disabilities Champion

Involvement in local, regional and national gymnastics competitions contribute to the children gaining confidence in their own abilities. We aim to give every child the opportunity to attend a competition and hold internal challenges to ensure all gymnasts gain an achievement and have a record of progress in the sport.

The Team Gym section continued to grow with success at the English and British finals. This is a growing area of British Gymnastics and it is satisfying that we are in the first stages of development of an exciting new area in the sport.

The Christmas open sessions were enjoyed by over 400 spectators in three sessions. It is a gala celebration of the achievements of every group of gymnasts throughout the club and is a fitting climax to the year.

In Summary: we have actively increased our linkages with local charities and key opinion formers in the community, building the basis for investment in relocation.

Financial review

Principal funding sources

The year's results are still showing signs of the effect of post Covid concerns but we are now more significantly affected by the double digit increases in our main costs of wages (driven by the increase in minimum wage), utilities and insurance.

We have continued to service the interest and capital repayment of the bounce back loan, and the P&L shows a gain of £17. We have invested in nearly £20,000 of capital equipment for both gymnastics and fitness areas.

Investment policy and objectives

The trustees are empowered by the articles of memorandum to be able to invest and divest the charity of fixed assets. They also have the power to raise loans against the freehold of the property. There have been a small number of investments in new equipment.

It is the policy to consider all elements of an investment with respect to cost, longevity and whole life costs, alignment with the article of memorandum, environmental impact, safety and continuity of supply.

Reserves policy for future periods

The charity has the intention to increase the reserve fund to £30,000 to fund unforeseen expenditure. Covid and post Covid issues such as energy inflation have stymied this target but we expected to be returning to this target within the forthcoming years.

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Report of the Trustees
for the Year Ended 31st August 2024**

Structure, governance and management

Governing document

(CNGCAA) is registered as a charity (512109) and is open to anyone who wishes to take advantage of the facilities, in exchange of a minimal sessional payment currently set at £1.50 for some low level exercise classes.

The articles of administration cover all aspects of the charity, the main object being as stated below:

The objective of the association shall be:

- a) to promote the benefit of the inhabitants of Crewe and Nantwich without distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure time occupation with the objective of improving the condition of life for the said inhabitants.
- b) To establish and maintain a centre for the promotion of the above objectives.
- c) to advance the physical education and development of young persons under eighteen years of age and to ensure the development and occupation of their minds and the organisation or provision or assistance in the organisation or provision of facilities for physical recreation for such young persons in the interests of social welfare within the area of benefit.

In summary, we look to provide facilities for everyone to participate in physical activity to maintain and improve their well-being with a specific interest in developing an enjoyment for sport in children of all abilities.

Recruitment and appointment of new trustees

The AGM is normally held in November each year and all trustees must apply for re-election every year. All aspects of the charity will be controlled under the CIO rules.

All members are encouraged to attend the AGM, and anyone is eligible to stand with the exception that partners of employed staff cannot be management trustees.

**Report of the Trustees
for the Year Ended 31st August 2024**

Structure, governance and management

Organisational structure

The trustees meet monthly (in a similar manner to a board meeting) to discuss the past and future performance and plans of the centre.

There is a structured framework to the meeting based on a standard agenda with periodic additions at times such as annual appraisals. Each trustee takes a responsibility for an area of the centre, covering finance, wages, maintenance, the gymnastics area and the fitness section with reception. At each meeting there is a report on any significant issues which have occurred during the previous month and items that may need to be addressed going forwards. Minutes are taken of every meeting and reviewed at subsequent meetings.

There are two secondary monthly meeting between two trustees and the senior members of staff, chaired by the chairman, again with a structured agenda covering:

- 1) Health and Safety including accident reports and equipment reviews and any welfare issues.
- 2) Financial performance
- 3) Staffing elements such as recruitment and training
- 4) Repairs, renewals and maintenance,
- 5) Customer numbers and feedback received during the month
- 6) Planned purchases of equipment
- 7) Competitions and other similar activities such as display days.

There are senior employees for both gymnastics and non-gymnastics areas present at the meeting: one of which primarily covers gymnastics the other fitness and related items such as maintenance.

Financial transactions through card payments or bank transfers are controlled by the chair and treasurer. All investment spend is authorised through the trustees committee, and all running expenditure is cleared via either the treasurer or chair.

There is an appointed welfare officer who is fully trained in child support and is independent of the centre staff. Two trustees have also received welfare training.

All gymnastics activities are under the guidelines of British Gymnastics, and all members are insured through British gymnastics. All officers and employees who have contact with gymnasts have DBS clearance. Previously the Whyte report was being published. This has now gone live and we can confirm that we comply with all aspects of the report plus the further guidance from British Gymnastics. This is an ongoing process and we respect the guidance from British Gymnastics when new procedures are published.

Induction and training of new trustees

Trustees are appointed to the committee based on the needs for skills. We encourage new trustees to make themselves aware of all aspects of the association before volunteering for nomination.

Trustees spend some time with each of the areas in the centre, meeting staff and gaining an appreciation of their respective roles.

New trustees are briefed on the following:

- 1) The obligations of trustees under charity and company law including the operational framework and regulations within the structure of the charity and with reference to the Memorandum and Articles of Association.
- 2) The business plan and the last 12 months accounts with any salient points and how the present and future plans are linked to the financial performance.
- 3) The staff appraisal scheme and the inter-linkage between the aspirations of the charity and how roles within the company build into the future plans.

**Report of the Trustees
for the Year Ended 31st August 2024**

Structure, governance and management

Related parties

The charity has a long standing link with the local council (Crewe and Nantwich Borough Council - which changed to Cheshire East during 2009). Through a service level agreement the charity works in the community introducing children to gymnastics through schools visits at all ages and skill levels.

We organise competitions where schools from the area are invited. They are enthusiastically supported by up to 10 schools and a total of 110 children.

For adults, we have also created links with residential homes and have recently started fitness programmes for those who have mobility limitation. These have increased in popularity and contribute to our community activities.

As a result of our increased activities towards relocating we have furthered our links with Crewe Town council and local MP, and have maintained our connection with the local Chamber of Commerce.

Risk management

The committee has put in place all requirements for Health and Safety together with Fire evacuation procedures. Limits are put on total numbers in the centre at any one time. Weekly checks of the effectiveness of the alarm system are undertaken. Daily checks of escape routes and weekly checks on all equipment are formally recorded. We also have an independent annual inspection of all gymnastics equipment.

The charity has been in existence for over 40 years and the major financial risk is that of competitive activity in the health sector and gymnastics areas. To compete we must offer a service which is significantly different. We offer a wide range of fitness facilities for all ages and gender and support this with well trained personal instructors who monitor all participants on a regular basis. Gymnastically, we provide tailored training from preschool to adult and pride ourselves on integrating all abilities and giving equal access to all. We believe that success in competition across a wide front, together with increasing involvement with higher echelons of the UK gymnastics infrastructure is a key part of our strategy.

We are conscious of the need to build resilience into the finances and over the last twelve months, we have assessed all major areas of spend and have restructured to improve the financial situation, however the significant increase in minimum wage and doubling of utility bills have not helped our creation of reserves.

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

.....
Mr S Deeley - Trustee

**Independent Examiner's Report to the Trustees of
Crewe & Nantwich Gymnastics &
Communities Activities Association**

Independent examiner's report to the trustees of Crewe & Nantwich Gymnastics & Communities Activities Association

I report to the charity trustees on my examination of the accounts of Crewe & Nantwich Gymnastics & Communities Activities Association (the Trust) for the year ended 31st August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Trust as required by Section 130 of the 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.



Timothy McNeal FCA

Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-under-Lyme
Staffordshire
ST5 1DU

5th June 2025

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Statement of Financial Activities
for the Year Ended 31st August 2024**

	Notes	Unrestricted fund £	Restricted fund £	31/8/24 Total funds £	31/8/23 Total funds £
Income and endowments from					
Donations and legacies		-	15,000	15,000	-
Other trading activities	2	218,973	13,058	232,031	208,904
Investment income	3	21	-	21	18
Total		<u>218,994</u>	<u>28,058</u>	<u>247,052</u>	<u>208,922</u>
Expenditure on					
Raising funds	4	226,046	3,277	229,323	221,661
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(7,052) 9,231	24,781 (9,231)	17,729 -	(12,739) -
Net movement in funds		2,179	15,550	17,729	(12,739)
Reconciliation of funds					
Total funds brought forward		(24,890)	223,083	198,193	210,932
Total funds carried forward		<u>(22,711)</u>	<u>238,633</u>	<u>215,922</u>	<u>198,193</u>

The notes form part of these financial statements

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Balance Sheet
31st August 2024**

	Notes	Unrestricted fund £	Restricted fund £	31/8/24 Total funds £	31/8/23 Total funds £
Fixed assets					
Tangible assets	8	72,207	238,633	310,840	302,562
Current assets					
Stocks	9	313	-	313	318
Debtors	10	1,841	-	1,841	1,819
Cash at bank and in hand		3,828	-	3,828	2,391
		<u>5,982</u>	<u>-</u>	<u>5,982</u>	<u>4,528</u>
Creditors					
Amounts falling due within one year	11	(42,950)	-	(42,950)	(37,991)
		<u>(36,968)</u>	<u>-</u>	<u>(36,968)</u>	<u>(33,463)</u>
Net current assets					
		<u>35,239</u>	<u>238,633</u>	<u>273,872</u>	<u>269,099</u>
Total assets less current liabilities					
Creditors					
Amounts falling due after more than one year	12	(57,950)	-	(57,950)	(70,906)
		<u>(22,711)</u>	<u>238,633</u>	<u>215,922</u>	<u>198,193</u>
NET ASSETS					
		<u>(22,711)</u>	<u>238,633</u>	<u>215,922</u>	<u>198,193</u>
Funds					
	14				
Unrestricted funds				(22,711)	(24,890)
Restricted funds				238,633	223,083
				<u>215,922</u>	<u>198,193</u>
Total funds				<u>215,922</u>	<u>198,193</u>

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

.....
Mr S Deeley - Trustee

**Notes to the Financial Statements
for the Year Ended 31st August 2024**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- over the expected useful economic life
Fixtures, fittings & equipment	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

2. Other trading activities

	31/8/24	31/8/23
	£	£
Donations & fundraising events	17,907	2,239
Shop sales	1,057	1,149
Fees	212,502	205,348
Room letting	565	168
	<u>232,031</u>	<u>208,904</u>

3. Investment income

	31/8/24	31/8/23
	£	£
Deposit account interest	21	18
	<u>21</u>	<u>18</u>

4. Raising funds

Raising donations and legacies

	31/8/24	31/8/23
	£	£
Support costs	229,269	220,819
	<u>229,269</u>	<u>220,819</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the year ended 31st August 2023.

6. Staff costs

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

	31/8/24	31/8/23
Staff	21	21
	<u>21</u>	<u>21</u>

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

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Other trading activities	208,904	-	208,904
Investment income	18	-	18
Total	<u>208,922</u>	<u>-</u>	<u>208,922</u>
Expenditure on			
Raising funds	219,533	2,128	221,661
NET INCOME/(EXPENDITURE)	<u>(10,611)</u>	<u>(2,128)</u>	<u>(12,739)</u>
Reconciliation of funds			
Total funds brought forward	(14,279)	225,211	210,932
Total funds carried forward	<u>(24,890)</u>	<u>223,083</u>	<u>198,193</u>

8. Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Totals £
Cost			
At 1st September 2023	280,783	378,133	658,916
Additions	-	18,513	18,513
At 31st August 2024	<u>280,783</u>	<u>396,646</u>	<u>677,429</u>
Depreciation			
At 1st September 2023	28,292	328,062	356,354
Charge for year	1,055	9,180	10,235
At 31st August 2024	<u>29,347</u>	<u>337,242</u>	<u>366,589</u>
Net book value			
At 31st August 2024	<u>251,436</u>	<u>59,404</u>	<u>310,840</u>
At 31st August 2023	<u>252,491</u>	<u>50,071</u>	<u>302,562</u>

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

9. Stocks		31/8/24	31/8/23
		£	£
Stocks		313	318
		<u> </u>	<u> </u>
10. Debtors: amounts falling due within one year		31/8/24	31/8/23
		£	£
Trade debtors		1,185	1,690
Other debtors		513	124
VAT		143	5
		<u> </u>	<u> </u>
		1,841	1,819
		<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year		31/8/24	31/8/23
		£	£
Bank loans and overdrafts (see note 13)		14,431	14,431
Trade creditors		3,873	6,952
Taxation and social security		15,636	8,362
Other creditors		9,010	8,246
		<u> </u>	<u> </u>
		42,950	37,991
		<u> </u>	<u> </u>
12. Creditors: amounts falling due after more than one year		31/8/24	31/8/23
		£	£
Bank loans (see note 13)		57,950	70,906
		<u> </u>	<u> </u>
13. Loans			
An analysis of the maturity of loans is given below:			
		31/8/24	31/8/23
		£	£
Amounts falling due within one year on demand:			
Bank loans		14,431	14,431
		<u> </u>	<u> </u>
Amounts falling between one and two years:			
Bank loans - 1-2 years		14,624	14,624
		<u> </u>	<u> </u>
Amounts falling due between two and five years:			
Bank loans - 2-5 years		43,326	56,282
		<u> </u>	<u> </u>

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

14. Movement in funds

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
Unrestricted funds				
General fund	(24,890)	(7,052)	9,231	(22,711)
Restricted funds				
Other	223,083	24,781	(9,231)	238,633
TOTAL FUNDS	<u>198,193</u>	<u>17,729</u>	<u>-</u>	<u>215,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,994	(226,046)	(7,052)
Restricted funds			
Other	28,058	(3,277)	24,781
TOTAL FUNDS	<u>247,052</u>	<u>(229,323)</u>	<u>17,729</u>

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	(14,279)	(10,611)	(24,890)
Restricted funds			
Other	225,211	(2,128)	223,083
TOTAL FUNDS	<u>210,932</u>	<u>(12,739)</u>	<u>198,193</u>

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

14. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,922	(219,533)	(10,611)
Restricted funds			
Other	-	(2,128)	(2,128)
TOTAL FUNDS	<u>208,922</u>	<u>(221,661)</u>	<u>(12,739)</u>

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

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
Unrestricted funds				
General fund	(14,279)	(17,663)	9,231	(22,711)
Restricted funds				
Other	225,211	22,653	(9,231)	238,633
TOTAL FUNDS	<u>210,932</u>	<u>4,990</u>	<u>-</u>	<u>215,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	427,916	(445,579)	(17,663)
Restricted funds			
Other	28,058	(5,405)	22,653
TOTAL FUNDS	<u>455,974</u>	<u>(450,984)</u>	<u>4,990</u>

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

15. Related party disclosures

There were no related party transactions for the year ended 31st August 2024.

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st August 2024**

	31/8/24 £	31/8/23 £
Income and endowments		
Donations and legacies		
Grants	15,000	-
Other trading activities		
Donations & fundraising events	17,907	2,239
Shop sales	1,057	1,149
Fees	212,502	205,348
Room letting	565	168
	<u>232,031</u>	<u>208,904</u>
Investment income		
Deposit account interest	21	18
	<u>247,052</u>	<u>208,922</u>
Total incoming resources		
	247,052	208,922
Expenditure		
Other trading activities		
Purchases	54	842
Support costs		
Management		
Wages	149,770	152,611
Rates and water	7,503	7,331
Insurance	9,451	6,304
Light and heat	12,549	13,619
Telephone	877	887
Printing, postage, stationery and advertising	307	1,000
Cleaning and sundries	5,448	5,330
Travel expenses	600	5,941
Repairs, renewals and maintenance	10,274	9,940
Coaching	6,778	-
Gymnastics expenses	5,969	-
Depreciation of tangible and heritage assets	10,235	10,017
Bank interest and charges	2,436	2,348
Loan interest	3,486	2,701
	<u>225,683</u>	<u>218,029</u>
Governance costs		
Accountancy and legal fees	3,586	2,790
	<u>229,323</u>	<u>221,661</u>
Total resources expended		
	229,323	221,661
Net income/(expenditure)	<u>17,729</u>	<u>(12,739)</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2023
for
Crewe & Nantwich Gymnastics &
Communities Activities Association**

Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-under-Lyme
Staffordshire
ST5 1DU

**Contents of the Financial Statements
for the Year Ended 31st August 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Reference and Administrative Details
for the Year Ended 31st August 2023**

Trustees	Mr S Deeley Chair Mrs C Hughes Treasurer Mrs M Hazell Secretary Mr P Hazell Vice Chair
Principal address	The Camm Street Centre Camm Street Crewe Cheshire CW2 7DN
Registered charity number	512109
Independent examiner	Hardings Chartered Accountants 6 Marsh Parade Newcastle-under-Lyme Staffordshire ST5 1DU

**Report of the Trustees
for the Year Ended 31st August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

It is our intention to provide opportunities for all especially in gymnastics where we have a depth of experience and reputation.

We are well established in the community and provide adult fitness and well-being programmes through our personal trainers providing programmes and one to one support where necessary. With the growth in attention in adult health and wellbeing, we believe we are well placed to take advantage of this opportunity.

We provide specific facilities for ethnic minorities, with a women only fitness area and focused training information in several of the locally based languages.

Our long term aim is to continue our contribution to the community and to add to the success of all our gymnasts who have passed through including the many who have grown from gymnasts to coaches.

We have a gymnast who is registered disabled who represents the club and currently is one of the British Women's Artistic Champions.

We have provided a support to education in the borough for many years, and continue to do so through visiting primary schools on a regular basis, helping to introduce a scheme of fitness and gymnastics skills with the assistance of the staff of the school and thereby contributing to improving staff awareness and participation in sport by the children.

Our volunteers contribute massively to the running of the centre, without their support we would not be able to provide the quality of coaching at the minimal cost level.

Other sports clubs rent space from the charity to provide a similar service. We also provide fitness facilities for adults including dietary information.

We are reaching out to other sports and charitable organisation to consider how we might be of help to their organisations.

We have invested money in researching the viability of moving the centre to a new property, which has always been a long term aim. The report, written by Active Cheshire, independently demonstrated the need for our service provision in the local area, returning scores in the upper quartile on all key parameters. During this financial year we have had further success in locating both a suitable venue and potentially a financial partner.

**Report of the Trustees
for the Year Ended 31st August 2023**

Achievement and performance

By ensuring the fees are kept to a minimum, the usage of the fitness areas of the gym have increased which together with room rental has ensured a contribution to the health and well being of the population of Crewe and Nantwich. We have increased the number of our personal trainers and developed a range of individual training options linked to health programmes. We have significantly improved participation from ethnic minorities by developing our Women only section and encouraged links with the local Polish and East Timor populations, with increasing usage resulting from our efforts.

Gymnastics has continued to be successful, over 300 gymnasts have attended the club, often more than once per week and for over 15 hours per week for higher level individuals. The numbers have reduced as a result of Covid, however, there are signs of a return to previous level of participation. After over 30 years of trading we now are welcoming second generation users to the centre. We have representatives of the European Team gym team attending the club together with the Women's Artistic British Disabilities Champion.

Involvement in local, regional and national gymnastics competitions contribute to the children gaining confidence in their own abilities. We aim to give every child the opportunity to attend a competition and hold internal challenges to ensure all gymnasts gain an achievement and have a record of progress in the sport.

The Team Gym section continued to grow with success at the English and British finals. This is a growing area of British Gymnastics and it is satisfying that we are in the first stages of development of an exciting new area in the sport.

The Christmas open sessions were enjoyed by over 400 spectators in three sessions. It is a gala celebration of the achievements of every group of gymnasts throughout the club and is a fitting climax to the year.

In Summary: we have actively increased our linkages with local charities and key opinion formers in the community, building the basis for investment in relocation.

Financial review

Principal funding sources

Like many other similar businesses, the Covid pandemic has significantly changed our financial performance. Numbers have slowly returned but there is still a shortfall in numbers and related income, however the financial performance is much improved.

In YE August 2023, our main spend of wages, rose slightly to £152,611 (an increase of £6,100), while our income rose to £208,904 (an increase of £31,000). All utilities were lower, delivering a much improved financial performance.

The financial result of a loss of £12,793 includes a depreciation value of £10,017, so the cash loss was £2,776, compared to a cash loss of £23,133 in 2022.

We expect the financial performance to improve further in year 2023/2024.

Investment policy and objectives

The trustees are empowered by the articles of memorandum to be able to invest and divest the charity of fixed assets. They also have the power to raise loans against the freehold of the property. There have been a small number of investments in new equipment.

It is the policy to consider all elements of an investment with respect to cost, longevity and whole life costs, alignment with the article of memorandum, environmental impact, safety and continuity of supply.

Reserves policy for future periods

The charity has the intention to increase the reserve fund to £30,000 to fund unforeseen expenditure. Covid and post Covid issues such as energy inflation have stymied this target but we expected to be responding to this target in 2023/2024.

**Report of the Trustees
for the Year Ended 31st August 2023**

Structure, governance and management

Governing document

(CNGCAA) is registered as a charity (512109) and is open to anyone who wishes to take advantage of the facilities, in exchange of a minimal sessional payment currently set at £2.50 for some low level exercise classes.

The articles of administration cover all aspects of the charity, the main object being as stated below:

The objective of the association shall be:

- a) to promote the benefit of the inhabitants of Crewe and Nantwich without distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure time occupation with the objective of improving the condition of life for the said inhabitants.
- b) To establish and maintain a centre for the promotion of the above objectives.
- c) to advance the physical education and development of young persons under eighteen years of age and to ensure the development and occupation of their minds and the organisation or provision or assistance in the organisation or provision of facilities for physical recreation for such young persons in the interests of social welfare within the area of benefit.

In summary, we look to provide facilities for everyone to participate in physical activity to maintain and improve their well-being with a specific interest in developing an enjoyment for sport in children of all abilities.

Recruitment and appointment of new trustees

The AGM is normally held in November each year and all trustees must apply for re-election every year.

All members are encouraged to attend the AGM, and anyone is eligible to stand with the exception that partners of employed staff cannot be management trustees.

**Report of the Trustees
for the Year Ended 31st August 2023**

Structure, governance and management

Organisational structure

The trustees meet monthly (in a similar manner to a board meeting) to discuss the past and future performance and plans of the centre. During the period of Covid these meetings have been supported by Zoom connections.

There is a structured framework to the meeting based on a standard agenda with periodic additions at times such as annual appraisals. Each trustee takes a responsibility for an area of the centre, covering finance, wages, maintenance, the gymnastics area and the fitness section with reception. At each meeting there is a report on any significant issues which have occurred during the previous month and items that may need to be addressed going forwards. Minutes are taken of every meeting and reviewed at subsequent meetings.

There is a second monthly meeting between two trustees and the senior members of staff, chaired by the chairman, again with a structured agenda covering:

- 1) Health and Safety including accident reports and equipment reviews and any welfare issues.
- 2) Financial performance
- 3) Staffing elements such as recruitment and training
- 4) Repairs, renewals and maintenance,
- 5) Customer numbers and feedback received during the month
- 6) Planned purchases of equipment
- 7) Competitions and other similar activities such as display days.

There are senior employees for both gymnastics and non-gymnastics areas present at the meeting.

Financial transactions through cheques or bank transfers are controlled by two out of the three trustees of chair, treasurer and vice chair. All investment spend is authorised through the trustees committee, and all running expenditure is cleared via either the treasurer or chair.

There is an appointed welfare officer who is fully trained in child support and is independent of the centre staff. Two trustees have also received welfare training.

All gymnastics activities are under the guidelines of British Gymnastics, and all members are insured through British gymnastics. All officers and employees who have contact with gymnasts have DBS clearance. Previously the Whyte report was being published. This has now gone live and we can confirm that we comply with all aspects of the report plus the further guidance from British Gymnastics. Our concern that parents may guide their children away from gymnastics has not materialized, though the return of numbers post Covid was slow, there has been an improvement in both gymnastics and fitness numbers.

Induction and training of new trustees

Trustees are appointed to the committee based on the needs for skills. We encourage new trustees to make themselves aware of all aspects of the association before volunteering for nomination.

Trustees spend some time with each of the areas in the centre, meeting staff and gaining an appreciation of their respective roles.

New trustees are briefed on the following:

- 1) The obligations of trustees under charity and company law including the operational framework and regulations within the structure of the charity and with reference to the Memorandum and Articles of Association.
- 2) The business plan and the last 12 months accounts with any salient points and how the present and future plans are linked to the financial performance.
- 3) The staff appraisal scheme and the inter-linkage between the aspirations of the charity and how roles within the company build into the future plans.

**Report of the Trustees
for the Year Ended 31st August 2023**

Structure, governance and management

Related parties

The charity has a long standing link with the local council (Crewe and Nantwich Borough Council - which changed to Cheshire East during 2009). Through a service level agreement the charity works in the community introducing children to gymnastics through schools visits at all ages and skill levels.

For adults, we have also created links with residential homes and have recently started fitness programmes for those who have mobility limitation. These have increased in popularity and contribute to our community activities. We also provide low cost fitness facilities for migrants and displaced Ukrainian families.

As a result of our increased activities towards relocating we have furthered our links with Crewe Town council and local MP, and have maintained our connection with the local Chamber of Commerce.

Risk management

The committee has put in place all requirements for Health and Safety together with Fire evacuation procedures. Limits are put on total numbers in the centre at any one time. Weekly checks of the effectiveness of the alarm system are undertaken. Daily checks of escape routes and weekly checks on all equipment are formally recorded. We also have an independent annual inspection of all gymnastics equipment.

The charity has been in existence for over 35 years and the major financial risk is that of competitive activity in the health sector and gymnastics areas. To compete we must offer a service which is significantly different. We offer a wide range of fitness facilities for all ages and gender and support this with well trained personal instructors who monitor all participants on a regular basis. Gymnastically, we provide tailored training from preschool to adult and pride ourselves on integrating all abilities and giving equal access to all. We believe that success in competition across a wide front, together with increasing involvement with higher echelons of the UK gymnastics infrastructure is a key part of our strategy.

We are conscious of the need to build resilience into the finances and over the last twelve months, we have assessed all major areas of spend and have restructured to improve the financial situation, however the loss of five months of income due to Covid closures has put back our plans in the section.

Approved by order of the board of trustees on 10th June 2024 and signed on its behalf by:

Mr S Deeley - Trustee

**Independent Examiner's Report to the Trustees of
Crewe & Nantwich Gymnastics &
Communities Activities Association**

Independent examiner's report to the trustees of Crewe & Nantwich Gymnastics & Communities Activities Association

I report to the charity trustees on my examination of the accounts of Crewe & Nantwich Gymnastics & Communities Activities Association (the Trust) for the year ended 31st August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Trust as required by Section 130 of the 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.



Timothy McNeal FCA

Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-under-Lyme
Staffordshire
ST5 1DU

10th June 2024

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Statement of Financial Activities
for the Year Ended 31st August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/8/23 Total funds £	31/8/22 Total funds £
Income and endowments from Charitable activities					
Income		-	-	-	708
Other trading activities	2	208,904	-	208,904	186,949
Investment income	3	18	-	18	2
Total		<u>208,922</u>	<u>-</u>	<u>208,922</u>	<u>187,659</u>
Expenditure on					
Raising funds	4	219,533	2,128	221,661	222,099
NET INCOME/(EXPENDITURE)		(10,611)	(2,128)	(12,739)	(34,440)
Reconciliation of funds					
Total funds brought forward		(14,279)	225,211	210,932	245,372
Total funds carried forward		<u>(24,890)</u>	<u>223,083</u>	<u>198,193</u>	<u>210,932</u>

The notes form part of these financial statements

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Balance Sheet
31st August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/8/23 Total funds £	31/8/22 Total funds £
Fixed assets					
Tangible assets	8	79,479	223,083	302,562	312,579
Current assets					
Stocks	9	318	-	318	413
Debtors	10	1,819	-	1,819	943
Cash at bank and in hand		2,391	-	2,391	4,025
		<u>4,528</u>	<u>-</u>	<u>4,528</u>	<u>5,381</u>
Creditors					
Amounts falling due within one year	11	(37,991)	-	(37,991)	(44,587)
		<u>(33,463)</u>	<u>-</u>	<u>(33,463)</u>	<u>(39,206)</u>
Net current assets					
		<u>46,016</u>	<u>223,083</u>	<u>269,099</u>	<u>273,373</u>
Total assets less current liabilities					
Creditors					
Amounts falling due after more than one year	12	(70,906)	-	(70,906)	(62,441)
		<u>(24,890)</u>	<u>223,083</u>	<u>198,193</u>	<u>210,932</u>
NET ASSETS					
Funds					
	14				
Unrestricted funds				(24,890)	(14,279)
Restricted funds				223,083	225,211
				<u>198,193</u>	<u>210,932</u>
Total funds					

The financial statements were approved by the Board of Trustees and authorised for issue on 10th June 2024 and were signed on its behalf by:

Mr S Deeley - Trustee

**Notes to the Financial Statements
for the Year Ended 31st August 2023**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- over the expected useful economic life
Fixtures and fittings	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2023**

2. Other trading activities

	31/8/23	31/8/22
	£	£
Donations & fundraising events	2,239	2,309
Shop sales	1,149	2,312
Fees	205,348	181,983
Room letting	168	345
	<u>208,904</u>	<u>186,949</u>

3. Investment income

	31/8/23	31/8/22
	£	£
Deposit account interest	18	2
	<u>18</u>	<u>2</u>

4. Raising funds

Raising donations and legacies

	31/8/23	31/8/22
	£	£
Support costs	220,819	220,039
	<u>220,819</u>	<u>220,039</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2023 nor for the year ended 31st August 2022.

6. Staff costs

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

	31/8/23	31/8/22
Staff	21	20
	<u>21</u>	<u>20</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from Charitable activities			
Income	708	-	708
Other trading activities	186,949	-	186,949
Investment income	2	-	2
Total	<u>187,659</u>	<u>-</u>	<u>187,659</u>
Expenditure on Raising funds	219,596	2,503	222,099
NET INCOME/(EXPENDITURE)	(31,937)	(2,503)	(34,440)
Reconciliation of funds			
Total funds brought forward	17,658	227,714	245,372
Total funds carried forward	<u>(14,279)</u>	<u>225,211</u>	<u>210,932</u>

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
Cost			
At 1st September 2022 and 31st August 2023	280,783	378,133	658,916
Depreciation			
At 1st September 2022	27,237	319,100	346,337
Charge for year	1,055	8,962	10,017
At 31st August 2023	<u>28,292</u>	<u>328,062</u>	<u>356,354</u>
Net book value			
At 31st August 2023	<u>252,491</u>	<u>50,071</u>	<u>302,562</u>
At 31st August 2022	<u>253,546</u>	<u>59,033</u>	<u>312,579</u>

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2023**

9. Stocks		31/8/23	31/8/22
		£	£
Stocks		318	413
		<u> </u>	<u> </u>
10. Debtors: amounts falling due within one year		31/8/23	31/8/22
		£	£
Trade debtors		1,690	825
Other debtors		124	97
VAT		5	21
		<u> </u>	<u> </u>
		1,819	943
		<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year		31/8/23	31/8/22
		£	£
Bank loans and overdrafts (see note 13)		14,431	14,084
Trade creditors		6,953	9,486
Taxation and social security		8,362	6,776
Other creditors		8,245	14,241
		<u> </u>	<u> </u>
		37,991	44,587
		<u> </u>	<u> </u>
12. Creditors: amounts falling due after more than one year		31/8/23	31/8/22
		£	£
Bank loans (see note 13)		70,906	62,441
		<u> </u>	<u> </u>
13. Loans			
An analysis of the maturity of loans is given below:			
		31/8/23	31/8/22
		£	£
Amounts falling due within one year on demand:			
Bank loans		14,431	14,084
		<u> </u>	<u> </u>
Amounts falling between one and two years:			
Bank loans - 1-2 years		14,624	5,581
		<u> </u>	<u> </u>
Amounts falling due between two and five years:			
Bank loans - 2-5 years		56,282	56,860
		<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

14. Movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	(14,279)	(10,611)	(24,890)
Restricted funds			
Other	225,211	(2,128)	223,083
TOTAL FUNDS	<u>210,932</u>	<u>(12,739)</u>	<u>198,193</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,922	(219,533)	(10,611)
Restricted funds			
Other	-	(2,128)	(2,128)
TOTAL FUNDS	<u>208,922</u>	<u>(221,661)</u>	<u>(12,739)</u>

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	17,658	(31,937)	(14,279)
Restricted funds			
Other	227,714	(2,503)	225,211
TOTAL FUNDS	<u>245,372</u>	<u>(34,440)</u>	<u>210,932</u>

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

14. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,659	(219,596)	(31,937)
Restricted funds			
Other	-	(2,503)	(2,503)
TOTAL FUNDS	<u>187,659</u>	<u>(222,099)</u>	<u>(34,440)</u>

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

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	17,658	(42,548)	(24,890)
Restricted funds			
Other	227,714	(4,631)	223,083
TOTAL FUNDS	<u>245,372</u>	<u>(47,179)</u>	<u>198,193</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,581	(439,129)	(42,548)
Restricted funds			
Other	-	(4,631)	(4,631)
TOTAL FUNDS	<u>396,581</u>	<u>(443,760)</u>	<u>(47,179)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2023**

15. Related party disclosures

There were no related party transactions for the year ended 31st August 2023.

**Crewe & Nantwich Gymnastics &
Communities Activities Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st August 2023**

	31/8/23 £	31/8/22 £
Income and endowments		
Other trading activities		
Donations & fundraising events	2,239	2,309
Shop sales	1,149	2,312
Fees	205,348	181,983
Room letting	168	345
	<u>208,904</u>	<u>186,949</u>
Investment income		
Deposit account interest	18	2
Charitable activities		
Grants	-	708
	<u>208,922</u>	<u>187,659</u>
Total incoming resources		
 Expenditure		
Other trading activities		
Purchases	842	2,060
Support costs		
Management		
Wages	152,611	146,502
Rates and water	7,331	9,470
Insurance	6,304	5,915
Light and heat	13,619	18,980
Telephone	887	891
Printing, postage, stationery and advertising	1,000	312
Cleaning and sundries	5,330	3,106
Travel expenses	5,941	4,634
Repairs, renewals and maintenance	9,940	9,687
Depreciation of tangible and heritage assets	10,017	11,307
Bank interest and charges	2,348	2,283
Loan interest	2,701	3,457
	<u>218,029</u>	<u>216,544</u>
Governance costs		
Accountancy and legal fees	2,790	3,495
	<u>221,661</u>	<u>222,099</u>
Total resources expended		
	<u>221,661</u>	<u>222,099</u>
Net expenditure	<u>(12,739)</u>	<u>(34,440)</u>

This page does not form part of the statutory financial statements