

Company registration number: 02176553
Charity registration number: 298421

**CAMBERLEY GYMNASTICS CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Camberley Gymnastics Club Contents

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Camberley Gymnastics Club
Company No. 02176553
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The charitable company's principal activity is that of providing gymnastic and other physical recreation in the interests of the social welfare of young people in Rushmoor and the surrounding areas.

Significant Activities

The significant activities of the Club are coaching, competitions and training camps and the provision of Playgym activities for the under 5's. In addition, the Club supports other local sports and social clubs by hiring out its facilities and specialist equipment.

Public Benefit

A key objective of the Club is the development of activities for the welfare of the community. An important part of this is the very successful Playgym programme that continues to attract around 70,000 under 5's per annum. This activity introduces young children to a healthy lifestyle, helps to combat child obesity and is taking place in a part of the Borough of Rushmoor that is recognised as being an area of social deprivation. The Club continues to invest in activities to benefit the local community and to subsidise the Playgym programme.

The trustees have paid due regard to the Charity Commission's guidance in deciding what activities the Charitable company should undertake.

Additional Note

Volunteers

The Management Committee and a pool of volunteers normally carry out several activities relating to the support of gymnastic programmes, catering and fund raising and give approximately 900 hours of support to the Club. Volunteering has not recovered to pre covid pandemic levels, this we are working on with the objective of achieving more local community involvement. We thank all who contribute to the Club's ongoing success.

Achievements and Performance

Main Achievements

Charitable activities

At 31 August 2025 the Club had around 494 registered members. The Club competes at county, regional, national and international levels and considerable success was achieved in all competitions. This includes the prestigious Rushmoor Rose Bowl competition. Running now for 44 years this event is recognised as Britain's number one international gymnastics competition attracting teams from all over the world.

Investment performance

The results for the year and the financial position of the company are as shown in the annexed financial statements.

The value of funds carried forward at 31 August 2025 of £483,483 (2024 - £485,033) takes account of the Reserves Policy including the replacement policy covering existing gym equipment and other assets.

Internal and external factors

The Club has developed a strong relationship with Rushmoor Borough Council, British Gymnastics and a good network of users. This together with the commitment of the coaching staff has ensured the club continues to achieve objectives set by the Management Committee.

Financial Review

Financial Position

Principal funding sources

The principal funding sources for the Club were generated from membership fees, Easter and Summer training camps and hire of the gym.

Camberley Gymnastics Club Trustees' Report (continued) For The Year Ended 31 August 2025

Reserves Policy

In line with Charity Commission requirements, the directors recognise the need to maintain reserves to ensure that the Camberley Gymnastics Club meets the statutory and contractual obligations. Provision is made to ensure sufficient funds for the following contingencies:

- Staff redundancies
- Sickness cover
- Uninsured losses (e.g. excesses on professional indemnity and employment claims)

The directors also recognise the need for sufficient funds to replace existing and invest in new gym equipment to ensure the continued operation and development of gymnastic programmes.

Taking account of these objectives, it is the policy of Camberley Gymnastics Club to work towards maintaining reserves at a level equivalent to four months forecast running costs. The directors are satisfied that the General Reserve available at the year-end of £216,849 (2024 £218,400) satisfies the key elements of this policy.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Management Committee regularly reviews risk management with input from the Directors of Coaching and Administration. This process has been formalised with the establishment of a risk Register and an associated action plan including responsibilities and timescales for completion. Progress against the action plan is reviewed each February and reported to the Board of Directors.

Future Plans

The club will continue to develop the Rose Bowl competition as a major opportunity for top international teams to compete in Britain along with arranging and hosting other important national events.

During the year the Management Committee will update the Rushmoor Gymnastics Academy rolling 5 year plan. This will include performance targets for coaches and gymnasts. Competition targets will be set on a continuing incremental basis and the Management Committee will review progress at monthly meetings.

RGA will continue to strengthen coaching resources to extend training programmes and other initiatives and develop the Easter and summer training camps to attract teams from other countries and UK based Gymnastic Clubs. In addition, RGA will continue to grow and expend Playgym and community activities for the benefit of Rushmoor and the surrounding areas.

Structure, Governance and Management

Governing Document

Camberley Gymnastics Club is a charity No. 298421 registered with the Charity Commissioners and registered under the Companies Act 2006 as a company no. 2176553 limited by Guarantee. Each senior member has undertaken to contribute an amount not exceeding one pound in the event of the company being insolvent on winding up. The company is managed on behalf of the members by a board of directors. The day to day administration is under the control of the Senior Director of Training.

Camberley Gymnastics Club trades under the name of Rushmoor Gymnastics Academy.

Reference and Administrative Details

Trustees

Mrs L Fairbrother
Mrs J Alp
Mr J Alp
Mr H Best
Mr S Masterson
Mr S Smalley

Charity Number

298421

**Camberley Gymnastics Club
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Company Number

02176553

Principal Address

Pool Road
Aldershot
Hampshire
GU11 3SN

Independent Examiner

Yuval Salomi FCCA
Artema Ltd
Artema Limited
1a Kinsbury's Lane
Ringwood
Hampshire
BH24 1EL

**Camberley Gymnastics Club
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Other Information

Additional Note

Recruitment and appointment of new trustees

The directors of the company under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected at the Annual General Meeting each year to serve for a period of one year until the next Annual General Meeting.

The Management Committee seeks to ensure that the interest of the gymnasts and the development of the club are appropriately reflected through the skills and diversity of the trustee body. Individuals who exhibit a close active interest in the daily running and activities of the Club, have appropriate skills and strong community links are invited to join the Management Committee. The development of the Club within the community is of paramount importance, and a key duty of the trustees.

Organisational structure

The company employs a team of coaching staff, led by the Senior Director of Training, that report to the Directors of Coaching and Administration. Between them, they are responsible for all operational matters, including the financing and management of gymnastic activities. The Directors of Coaching and Administration are responsible to the Board of Directors.

Induction and training of new trustees.

Newly appointed trustees are familiar with the operations of the Club. Additionally new trustees are encouraged to attend a series of training sessions to familiarise them with the charity and the structure of British Gymnastics. These sessions are conducted by the Director of Coaching and the Director of Administration of the charity and cover the following areas:

- The obligations of the Management Committee members.
- The operational framework of the charity.
- The resources and current financial position as set out in the latest published accounts.
- The future plans and objectives.
- The Rushmoor Gymnastics Academy responsibility within the Rushmoor Community.
- The Charity Commission's guide 'Responsibilities of Charity Trustees' is also issued to new trustees on appointment.

Wider network

The Club is affiliated to British Gymnastics (BG) and has been awarded the BG Gym Mark and Seal of Approval. All coaching and competitions carried out by the Club are held under the auspices of the BG.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Lyn Fairbrother (Jan 26, 2026, 2:29pm)

Mrs L Fairbrother

Trustee

23/01/2026

Camberley Gymnastics Club
Independent Examiner's Report to the Trustees of Camberley Gymnastics Club
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

yuval salomi

Yuval (Jan 23, 2026, 10:36am)
Yuval Salomi FCCA

23/01/2026
Artema Limited
1a Kinsbury's Lane
Ringwood
Hampshire
BH24 1EL

Camberley Gymnastics Club
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	500	-	500	-
Charitable activities:					
Charitable activities		427,700	-	427,700	440,474
Other trading activities	4	24,804	-	24,804	28,400
Investments	5	778	-	778	1,052
		<u>453,782</u>	<u>-</u>	<u>453,782</u>	<u>469,926</u>
EXPENDITURE ON:					
Raising funds	7	(8,248)	-	(8,248)	(5,555)
Charitable activities:	7				
Charitable activities		(447,085)	-	(447,085)	(468,285)
		<u>(455,333)</u>	<u>-</u>	<u>(455,333)</u>	<u>(473,840)</u>
NET EXPENDITURE		<u>(1,551)</u>	<u>-</u>	<u>(1,551)</u>	<u>(3,914)</u>
NET MOVEMENT IN FUNDS		<u>(1,551)</u>	<u>-</u>	<u>(1,551)</u>	<u>(3,914)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		442,076	42,957	485,033	488,947
TOTAL FUNDS CARRIED FORWARD	14	<u>440,525</u>	<u>42,957</u>	<u>483,482</u>	<u>485,033</u>

The notes on pages 9 to 14 form part of these financial statements.

Camberley Gymnastics Club
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 August 2025

			2024
		Unrestricted	Restricted
		funds	funds
	Notes	£	£
			Total
			funds
			£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Charitable activities		440,474	-
Other trading activities	4	28,400	-
Investments	5	1,052	-
		<u>469,926</u>	<u>-</u>
			<u>469,926</u>
EXPENDITURE ON:			
Raising funds	7	(5,555)	-
Charitable activities:	7		
Charitable activities		(468,285)	-
		<u>(473,840)</u>	<u>-</u>
			<u>(473,840)</u>
NET EXPENDITURE		<u>(3,914)</u>	<u>-</u>
			<u>(3,914)</u>
NET MOVEMENT IN FUNDS		<u>(3,914)</u>	<u>-</u>
			<u>(3,914)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		445,990	42,957
TOTAL FUNDS CARRIED FORWARD	14	<u>442,076</u>	<u>42,957</u>
			<u>485,033</u>

The notes on pages 9 to 14 form part of these financial statements.

Camberley Gymnastics Club
Balance Sheet
As At 31 August 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	121,817	-	121,817	136,995
		121,817	-	121,817	136,995
CURRENT ASSETS					
Stocks	12	300	-	300	300
Cash at bank and in hand		545,823	-	545,823	535,560
		546,123	-	546,123	535,860
Creditors: Amounts Falling Due Within One Year	13	(184,458)	-	(184,458)	(187,822)
NET CURRENT ASSETS (LIABILITIES)		361,665	-	361,665	348,038
TOTAL ASSETS LESS CURRENT LIABILITIES		483,482	-	483,482	485,033
NET ASSETS		483,482	-	483,482	485,033
FUNDS OF THE CHARITY					
Restricted Funds				42,957	42,957
Unrestricted Funds				440,525	442,076
TOTAL FUNDS	14			483,482	485,033

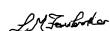
For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Lyn Fairbrother (Jan 26, 2026, 2:29pm)

Mrs L Fairbrother

Trustee

23/01/2026

The notes on pages 9 to 14 form part of these financial statements.

Camberley Gymnastics Club

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

Camberley Gymnastics Club is a company limited by guarantee, incorporated in England & Wales, registered number 02176553 and registered charity number 298421. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

At the time of approving the financial statements, the trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Incoming Resources

Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

Designated funds are earmarked by the trustees for the specific expenditure that is required by the charitable company.

Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charitable company 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 charitable company 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.

2.4. Resources Expended

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.

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

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 costs 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.

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	10% reducing balance method
Plant & Machinery	25% reducing balance method
Motor Vehicles	25% reducing balance method
Computer Equipment	25% reducing balance method

Impairment of fixed assets

At each reporting date, the charitable company 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).

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

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.

Basic financial liabilities

Basic financial liabilities, which include creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt 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.

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 charitable company's contractual obligations expire or are discharged or cancelled.

2.8. 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.9. Critical accounting estimates and judgements

In the application of the charitable company'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

2025	2024
Unrestricted funds	Unrestricted funds
£	£
500	-

4. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
5,501	4,039
19,303	24,361
24,804	28,400

5. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
778	1,052

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

2025	2024
£	£
28,470	32,181

Depreciation of tangible fixed assets - owned

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	8,248	-	8,248
Charitable activities	280,484	166,601	447,085
	<u>288,732</u>	<u>166,601</u>	<u>455,333</u>

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	5,555	-	5,555
Charitable activities	283,983	184,302	468,285
	<u>289,538</u>	<u>184,302</u>	<u>473,840</u>

8. Support Costs

	2025
	Charitable activities
	£
Premises expenses	123,639
General administration	14,492
Depreciation	28,470
	<u>166,601</u>

	2024
	Charitable activities
	£
Premises expenses	143,464
General administration	8,657
Depreciation	32,181
	<u>184,302</u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>270,063</u>	<u>272,870</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

10. Average Number of Employees

Average number of employees during the year was: 14 (2024: 8)

11. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 September 2024	369,692	476,490	24,819	49,464	920,465
Additions	-	13,292	-	-	13,292
As at 31 August 2025	369,692	489,782	24,819	49,464	933,757
Depreciation					
As at 1 September 2024	309,015	402,642	24,679	47,134	783,470
Provided during the period	6,068	21,785	35	582	28,470
As at 31 August 2025	315,083	424,427	24,714	47,716	811,940
Net Book Value					
As at 31 August 2025	54,609	65,355	105	1,748	121,817
As at 1 September 2024	60,677	73,848	140	2,330	136,995

12. Stocks

	2025	2024
	£	£
Stock	300	300

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1	-
Other creditors	81,042	82,832
Accruals and deferred income	103,415	104,990
	184,458	187,822

14. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	442,076	453,782	(455,333)	440,525
Restricted funds				
Restricted Fund	42,957	-	-	42,957
Total funds	485,033	453,782	(455,333)	483,482

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	445,990	469,926	(473,840)	442,076
Restricted funds				
Restricted Fund	42,957	-	-	42,957
Total funds	488,947	469,926	(473,840)	485,033

General reserves are held to cover the possibility of future funding shortfalls. At 31 August 2025 they stood at £216,849 (2023 - £218,400) and account for approximately 4 months total expenditure to ensure the sustainability of activities for our members.

	1 Sept 2024 £	31 Aug 2025 £
Unrestricted Reserves		
Designated Reserves		
Employment contingency	58,000	58,000
Leasehold Improvements	60,677	60,677
Gym replacement equipment	20,000	20,000
Roof repair project	30,000	30,000
Minibus replacement	55,000	55,000
Total Designated Reserves	223,677	223,677
General Reserves	218,399	216,849
Total Unrestricted Funds	442,076	440,526

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

17.

Income Share Rent Adjustment

In accordance with the terms of the RGA's lease of its premises from Rushmoor Borough Council the Income Share Calculation for the accounting period to the 31st August 2025 is as follows:

Turnover	£453,781	
Less:		
Donations/gifts	£500	
Grants	£nil	
Fundraising (voluntary activities only)	£19,303	
Sponsorship	£nil	(£19,803)
Less Surplus Income		
Threshold Using Bank of England Base rate		(£553,669)

...CONTINUED

Camberley Gymnastics Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Surplus Income	(£119,691)
Additional rent payable	£nil

Camberley Gymnastics Club
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	500	-
	<u>500</u>	<u>-</u>
Charitable Activities:		
Charitable activities		
Members' subscriptions	258,023	253,985
Competitions	2,710	2,791
Holiday courses	8,980	5,022
Hire of gym	48,918	55,711
Camps	10,992	8,265
BAGA Insurance 2025	12,215	15,675
Playgym	85,862	99,025
	<u>427,700</u>	<u>440,474</u>
Other trading activities		
Income from other trading activities	5,501	4,039
Fundraising events	19,303	24,361
	<u>24,804</u>	<u>28,400</u>
Investments		
Bank interest receivable	778	1,052
	<u>778</u>	<u>1,052</u>
	<u>453,782</u>	<u>469,926</u>
EXPENDITURE ON:		
Raising funds		
Opening stock and work in progress	(300)	-
Purchases	-	(300)
Fundraising	(1,321)	(127)
Rosebowl	(6,927)	(5,428)
Closing stock and work in progress	300	300
	<u>(8,248)</u>	<u>(5,555)</u>
Charitable Activities:		
Charitable activities		
Purchases	(4,787)	(4,091)
Camp expenses	(444)	(221)
Competition fees & expenses	(5,190)	(6,801)
Wages and salaries	(270,063)	(272,870)
Rent	-	(44,480)
Light and heat	(21,972)	(26,296)
Repairs and maintenance	(25,106)	(31,191)
Premises insurance	(21,834)	(14,867)
Running of Gym	(54,727)	(26,630)
Vehicle running costs	(2,770)	(2,871)
Accountancy fees	(3,812)	(5,359)

...CONTINUED

Camberley Gymnastics Club
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 August 2025

Bank charges	(410)	(427)
Sundry expenses	(7,500)	-
Depreciation	(28,470)	(32,181)
	<u>(447,085)</u>	<u>(468,285)</u>
	<u>(455,333)</u>	<u>(473,840)</u>
NET EXPENDITURE	<u>(1,551)</u>	<u>(3,914)</u>



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Mon, 26th Jan 2026 14:29:41 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=48d4e498-8876-48b7-bee7-9244beb70c3b (86.3.232.255)