Twisters Gymnastics Ltd

Northern Ireland · Charity number 105728

Details

Status	Overdue
Company number	609639
Registered	2017-09-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	403 Atlantic Quay Apts Derry Bt487nr BT487NR
Phone	07507067355
Email	twistersgym@outlook.com
Website	www.twistersgymnastics.co.uk

Activities

Purposes: The advancement of the amateur sport of gymnastics through the promotion of community participation in healthy recreation, utilizing all manner of gymnastic equipment provided by the company for the benefit of the participants within the area of benefit.

What the charity does: The advancement of amateur sport

How the charity works: Cross-border/cross-community,Education/training,Playgroup/after schools,Sport/recreation,Volunteer development,Youth development

Who the charity helps: Children (5-13 year olds),Preschool (0-5 year olds),Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£250,788	£260,832	£-9,079	14

Trustees

Name	Role	Appointed
Mr Danny Fisher		
Mrs Nina Rowe		
Mrs Paula Pyke		

Accounts

Charity number: 105728
Company number: NI609639 (Northern Ireland)

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Contents

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Legal and administrative information

Charity number	105728	
Company registration number	NI609639	
Business address	11K Pennyburn Industrial Park Pennyburn Industrial Estate Derry BT48 0LU	
Registered office	11k Pennyburn Business Park Pennyburn Industrial Estate Derry BT48 OLU	
Trustees	Paula Pyke	Chairperson
	Karen McCole	Appointed 09/06/2023
	Elissa Newton	Appointed 09/06/2023
	Nina Rowe	Company Secretary
	Danny Fisher	Treasurer
Accountants	Paul Green Accountancy and Taxation Limited PO Box 167, Unit 1B Ground Floor, The Glassworks,Skeoge Business Park , 11 Beraghmore Road, Derry BT48 8SE	
Bankers	First Trust Bank Meadowbank Strand Road Derry BT48 7TN	

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of TWISTERS GYMNASTICS LTD for the purposes of company law and who served during the year and up to the date of this report are set out on page 1 .This report constitutes the Directors' Report required under the Companies Act 2006. The Directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities prepaing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 -(Charities SORP(FRS102)) ,in preparing the annual report and financial statements of the company.

Governing Document

Twisters Gymnastics Ltd is a private company limited by guarantee not having a share capital .The company was established under a memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. It was incorporated on 25 October 2011.

Methods adopted for the appointment and recruitment of new trustees

The directors of the company are also the charity trustees for the purpose of charity law and under the company's articles are known as members of the management Committee.People can make an application to the committee to become a director in the company.Every application for admission shall be considered by the directors at the first meeting after it was made,or as soon thereafter as is practicable.There shall be no discrimination between persona by reference to politics,religion,race,sex,age,physical or mental disability.

Reserves Policy

Twisters Gymnastics does not have a reserve policy at present .The board of management intend to review this policy in the coming year.

Objectives and activities

Charitable objectives

The principal activity of the company is the advancement of the Olympic sport of Gymnastics through the promotion of community participation in healthy recreation, utilizing all manner of gymnastic equipment provided by the company for the benefit of the participants within the area of benefit.

Twisters Gymnastics Limited has been established now for 11 years and we are situated in Unit 11k in Pennyburn Industrial Estate, Derry. We are open from 3.30pm to 8pm (Tue to Friday) & 9am to 2pm on Saturday. We run 6 different classes that cater for the following groups:

1. Parent & Baby - 0-3yrs
2. Preschool - 3-4yrs
3. Junior - 5-6yrs
4. Minor - 7-9yrs
5. Senior 10yrs+
6. Adults 16+

For groups 2-6 we cater for both recreational and developments/competitive levels

We also deliver as follows:

A. Coach Education Programme (Regular in-house mentoring programme with high qualified coaches mentoring the younger coaches & volunteers, as well as employing high performance coaches for everyone i.e. staff, volunteers, parents & the gymnasts themselves.

B. Exchange Programmes - Over the years we have developed links with clubs from Italy, Switzerland, Wales, London, Manchester & Canada.

C. Hosting Families for the Maiden City Cup Competition & Hosting abroad for international competitions

D. Volunteer Programme - Educate volunteers to Coaching Level 1 & 2, Award Scheme Coach programme and Volunteer Now

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2024

Achievements and performance

Overview of 2023-2024
April 2023: Forty days of fundraising started. Twisters has been open for 20 years.
May 2023: First International Maiden City Cup in four years.Celebrated 20 years of Twisters with competitors from event. Forty days of fundraising completed and raised.
June 2023: 6 young leaders completed the BG Helpers Award
July 2023: Implemented a new summer timetable that enabled a better distribution of numbers between morning and afternoon sessions
August 2023: Nothing to note
September 2023: After 1 year without a Coach Education program in Northern Ireland we got 3 courses organised. Helpers December 2023. WAG January 2023. Preschool New Year TBC
October 2023: Club growth to 674 places. Workshop for young leaders, Basic skills, Policies and procedures.Workshop for young leaders - Ankle stability. Re-formed Northern Ireland Artistic Development committee to provide friendly internation events for clubs in NI
November 2023: Workshop with Ryan Doherty.Completion of stage four of renovation to open classroom- Office wall and lighting update.First meeting of NIADS to organise interclub events across Ireland. Georgia achieved level 3 Theory.
December 2023:Club Christmas event massive success - 5 sessions with 270 participants. 4 coaches achieved level 2 and 1 coach achieved level 1. 10 young leaders completed the British Gymnastics Helper Award. Christmas Dip - £1,175
January 2024: Nothing to Note
February 2024: First External Competitions since Pre-Covid. February 18th Advanced recreation and 25th Artistic Development. Elite Gymnastics. Fire at gym, investigation in progress, Crowdfunder started.
March 2024: Fundraiser - Easter raffle/baskets/unwanted gifts - Club Library - £168

Financial review
The Trustees consider the financial results to be satisfactory.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also directors of TWISTERS GYMNASTICS LTD for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed,comprising FRS102 , subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Nina Rowe
Director

Paula Pyke
Director

23 December 2024

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of TWISTERS GYMNASTICS LTD.

I report on the accounts of TWISTERS GYMNASTICS LTD for the year ended 31 March 2024 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 . Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination. It is my responsibility to:
-examine the accounts under section 65 of the Charities Act
-follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under sectio65(9)(b) of the Charities Act
-state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Paul Green of Paul Green Accountancy and Taxation Limited
Chartered Accountant (Chartered Accountants Ireland))
Independent examiner
PO Box 167, Unit 1B Ground Floor,
The Glassworks,Skeoge Business Park,
11 Beraghmore Road
Derry
BT48 8SE

23 December 2024

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Other trading activities	2	9,912	9,912	2,797
Incoming resources from charitable activities	3	240,876	240,876	215,403
Total incoming resources		250,788	250,788	218,200
Resources expended				
Charitable activities	4	257,710	257,710	206,091
Other costs	5	3,122	3,122	3,142
Total resources expended		260,832	260,832	209,233
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		(10,044)	(10,044)	8,967
Total funds brought forward		6,937	6,937	(2,030)
Total funds carried forward		(3,107)	(3,107)	6,937

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Balance sheet
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	10		4,012		4,872
Current assets					
Cash at bank and in hand		1,960		5,958	
		1,960		5,958	
Creditors: amounts falling due within one year	11	(9,079)		(3,893)	
Net current (liabilities)/assets			(7,119)		2,065
Total assets less current liabilities			(3,107)		6,937
Creditors: amounts falling due after more than one year					
Net (liabilities)/assets			(3,107)		6,937
Funds	12				
Unrestricted income funds			(3,107)		6,937
Total funds			(3,107)		6,937

The Balance Sheet continues on the following page.

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the board on 23 December 2024 and signed on its behalf by

Nina Rowe	**Paula Pyke**
Director	**Director**

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 effective 1 January 2015)- (Charities SORP (FRS102)) and the companies Act 2006.
Twisters Gymnastics Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s). The Financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the trustess they do not consider there to be any risk to the going concern of the Charity.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small company.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% straight line

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Other trading activities

	Unrestricted funds £	2024 Total £	2023 Total £
Other Income	9,912	9,912	2,797
	9,912	9,912	2,797

3. Incoming resources from charitable activities

	Unrestricted funds £	2024 Total £	2023 Total £
Memberships	240,876	240,876	206,190
Crowd Funding	-	-	5,000
Halifax Grant	-	-	3,313
The Honourable Irish Society	-	-	900
	240,876	240,876	215,403

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

4. Expenditure on Charitable Activities

	Unrestricted funds £	2024 Total £	2023 Total £
Staff costs	164,750	164,750	125,899
Equipment Hire	23,040	23,040	21,120
Motor and travelling expenses	3,619	3,619	938
Rent Payable	25,100	25,100	26,100
Rates and Water Rates	433	433	388
Light and Heat	3,686	3,686	4,893
Repairs and Maintenance	10,748	10,748	5,613
General Expenses	11,024	11,024	6,928
Advertising	-	-	-
Uniforms	9,179	9,179	5,334
Cleaning	-	-	-
Telephone	2,269	2,269	1,861
Prining,postgae and stationery	689	689	718
British Gymnastics Insurance	2,838	2,838	655
Competitions/ Camps	-	-	2,311
Coach Fees	-	-	-
Total resources expended	257,710	257,710	206,091

5. Other costs

	Unrestricted funds £	2024 Total £	2023 Total £
Credit Card Charges	102	102	157
Interest payable and similar charges	58	58	207
Bank Charges	887	887	823
Accountancy fees	1,215	1,215	1,095
Depreciation and impairment	860	860	860
Total resources expended	3,122	3,122	3,142

6. Net (outgoing)/incoming resources for the year

	2024 £	2023 £
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	860	860

7. Employees

Employment costs

	2024	2023
	£	£
Wages and salaries	160,898	118,583
Social security costs	1,236	5,649
Pension costs	2,616	1,667
	164,750	125,899

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Coaches	13	12

8. Pension costs

The company operates a defined contribution pension scheme in respect of the auto enrolement. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2024	2023
	£	£
Pension charge	2,616	1,667

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

10. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2023 and At 31 March 2024	19,598	19,598
Depreciation		
At 1 April 2023	14,726	14,726
Charge for the year	860	860
At 31 March 2024	15,586	15,586
Net book values		
At 31 March 2024	4,012	4,012
At 31 March 2023	4,872	4,872

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	2,875	1,001
Other taxes and social security	3,697	1,969
Other creditors	1,037	213
Accruals and deferred income	1,470	710
	9,079	3,893

12. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2024 as represented by:		
Tangible fixed assets	4,012	4,012
Current liabilities	(7,119)	(7,119)
	(3,107)	(3,107)

13. Unrestricted funds

	At 1 April 2023 £	Outgoing resources £	At 31 March 2024 £
General fund	6,937	(10,044)	(3,107)

Purposes of unrestricted funds

General pupose of charity

14. Related party transactions

The company rents Gymnastic equipment of Ms Terri Fisher who is also an employee of the company. The amount paid in the year was £23040 (previous year £21120)

15. Controlling interest

The directors of the company control the company as a board.

16. Company limited by guarantee

TWISTERS GYMNASTICS LTD is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member,for-
a)payment of the company's debts and liabilities contracted before they cease to be a member
b)payment of the costs,charges and expenses of winding up ,and
c)adjustement of the rights of the contributors among themselves.

Twisters Gymnastics Ltd

Northern Ireland - Charity number 105728

Accounts

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Nina Rowe	Paula Pyke
Director	**Director**

24 January 2024

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of TWISTERS GYMNASTICS LTD.

I report on the accounts of TWISTERS GYMNASTICS LTD for the year ended 31 March 2023 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 . Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination. It is my responsibility to:
-examine the accounts under section 65 of the Charities Act
-follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under sectio65(9)(b) of the Charities Act
-state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....
Paul Green of Paul Green Accountancy and Taxation Limited
Chartered Accountant (Chartered Accountants Ireland))
Independent examiner
PO Box 167, Unit 1B Ground Floor,
The Glassworks,Skeoge Business Park,
11 Beraghmore Road
Derry
BT48 8SE

24 January 2024

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Other trading activities	2	2,797	2,797	2,690
Incoming resources from charitable activities	3	215,403	215,403	183,675
Total incoming resources		218,200	218,200	186,365
Resources expended				
Charitable activities	4	206,091	206,091	186,623
Other costs	5	3,142	3,142	2,104
Total resources expended		209,233	209,233	188,727
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		8,967	8,967	(2,362)
Total funds brought forward		(2,030)	(2,030)	332
Total funds carried forward		6,937	6,937	(2,030)

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Balance sheet
as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		4,872		1
Current assets					
Cash at bank and in hand		5,958		3,441	
		5,958		3,441	
Creditors: amounts falling due within one year	11	(3,893)		(5,472)	
Net current assets/(liabilities)			2,065		(2,031)
Total assets less current liabilities			6,937		(2,030)
Creditors: amounts falling due after more than one year					
Net assets/(liabilities)			6,937		(2,030)
Funds	12				
Unrestricted income funds			6,937		(2,030)
Total funds			6,937		(2,030)

The Balance Sheet continues on the following page.

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

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the board on 24 January 2024 and signed on its behalf by

Nina Rowe	**Paula Pyke**
Director	**Director**

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 effective 1 January 2015)- (Charities SORP (FRS102)) and the companies Act 2006.
Twisters Gymnastics Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s). The Financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the trustess they do not consider there to be any risk to the going concern of the Charity.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small company.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% straight line

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Other Income	2,797	2,797	2,690
	2,797	2,797	2,690

3. Incoming resources from charitable activities

	Unrestricted funds £	2023 Total £	2022 Total £
Memberships	206,190	206,190	129,632
JRS Grants	-	-	39,985
DOF COVID Grants	-	-	6,690
Crowd Funding	5,000	5,000	7,368
Halifax Grant	3,313	3,313	-
The Honourable Irish Society	900	900	-
	215,403	215,403	183,675

4. Expenditure on Charitable Activities

	Unrestricted funds £	2023 Total £	2022 Total £
Staff costs	125,899	125,899	117,835
Equipment Hire	21,120	21,120	20,290
Motor and travelling expenses	938	938	372
Rent Payable	26,100	26,100	17,750
Rates and Water Rates	388	388	250
Light and Heat	4,893	4,893	4,424
Repairs and Maintenance	5,613	5,613	12,352
General Expenses	6,928	6,928	4,420
Advertising	-	-	-
Uniforms	5,334	5,334	5,415
Cleaning	-	-	-
Telephone	1,861	1,861	1,604
Prining,postgae and stationery	718	718	717
British Gymnastics Insurance	655	655	534
Competitions/ Camps	2,311	2,311	-
Coach Fees	-	-	331
Total resources expended	206,091	206,091	186,623

5. Other costs

	Unrestricted funds £	2023 Total £	2022 Total £
Credit Card Charges	157	157	-
Interest payable and similar charges	207	207	-
Bank Charges	823	823	860
Accountancy fees	1,095	1,095	1,044
Depreciation and impairment	860	860	200
Total resources expended	3,142	3,142	2,104

6. Net incoming/(outgoing) resources for the year

	2023 £	2022 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	860	200

7. Employees

Employment costs	2023	2022
	£	£
Wages and salaries	118,583	114,465
Social security costs	5,649	1,718
Pension costs	1,667	1,652
	125,899	117,835

No employee received emoluments of more than £60,000 (2022 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
Coaches	12	14

8. Pension costs

The company operates a defined contribution pension scheme in respect of the auto enrolement. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2023	2022
	£	£
Pension charge	1,667	1,652

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

10. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2022	13,867	13,867
Additions	5,731	5,731
At 31 March 2023	19,598	19,598
Depreciation		
At 1 April 2022	13,866	13,866
Charge for the year	860	860
At 31 March 2023	14,726	14,726
Net book values		
At 31 March 2023	4,872	4,872
At 31 March 2022	1	1

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	1,001	1,002
Other taxes and social security	1,969	3,622
Other creditors	213	138
Accruals and deferred income	710	710
	3,893	5,472

12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	4,872	4,872
Current assets	2,065	2,065
	6,937	6,937

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2023

13. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	At 31 March 2023 £
General fund	(2,030)	8,967	6,937

Purposes of unrestricted funds

General pupose of charity

14. Related party transactions

The company rents Gymnastic equipment of Ms Terri Fisher who is also an employee of the company.The amount paid in the year was 21120(Previous year 20290)

15. Controlling interest

The directors of the company control the company as a board.

16. Company limited by guarantee

TWISTERS GYMNASTICS LTD is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member,for-
a)payment of the company's debts and liabilities contracted before they cease to be a member
b)payment of the costs,charges and expenses of winding up ,and
c)adjustement of the rights of the contributors among themselves.

Twisters Gymnastics Ltd

Northern Ireland - Charity number 105728

Annual report

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Contents

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Legal and administrative information

Charity number	105728	
Company registration number	NI609639	
Business address	11K Pennyburn Industrial Park Pennyburn Industrial Estate Derry BT48 0LU	
Registered office	11k Pennyburn Business Park Pennyburn Industrial Estate Derry BT48 OLU	
Trustees	Paula Pyke	Chairperson
	Karen McCole	Appointed 09/06/2023
	Elissa Newton	Appointed 09/06/2023
	Nina Rowe	Company Secretary
	Danny Fisher	Treasurer
Accountants	Paul Green Accountancy and Taxation Limited PO Box 167, Unit 1B Ground Floor, The Glassworks,Skeoge Business Park , 11 Beraghmore Road, Derry BT48 8SE	
Bankers	First Trust Bank Meadowbank Strand Road Derry BT48 7TN	

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of TWISTERS GYMNASTICS LTD for the purposes of company law and who served during the year and up to the date of this report are set out on page 1 .This report constitutes the Directors' Report required under the Companies Act 2006. The Directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities prepaing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 -(Charities SORP(FRS102)) ,in preparing the annual report and financial statements of the company.

Governing Document
Twisters Gymnastics Ltd is a private company limited by guarantee not having a share capital .The company was established under a memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. It was incorporated on 25 October 2011.

Methods adopted for the appointment and recruitment of new trustees
The directors of the company are also the charity trustees for the purpose of charity law and under the company's articles are known as members of the management Committee.People can make an application to the committee to become a director in the company.Every application for admission shall be considered by the directors at the first meeting after it was made,or as soon thereafter as is practicable.There shall be no discrimination between persona by reference to politics,religion,race,sex,age,physical or mental disability.

Reserves Policy
Twisters Gymnastics does not have a reserve policy at present .The board of management intend to review this policy in the coming year.

Objectives and activities
Charitable objectives
The principal activity of the company is the advancement of the Olympic sport of Gymnastics through the promotion of community participation in healthy recreation, utilizing all manner of gymnastic equipment provided by the company for the benefit of the participants within the area of benefit.
Twisters Gymnastics Limited has been established now for 11 years and we are situated in Unit 11k in Pennyburn Industrial Estate, Derry. We are open from 3.30pm to 8pm (Tue to Friday) & 9am to 2pm on Saturday. We run 6 different classes that cater for the following groups:

1. Parent & Baby - 0-3yrs
2. Preschool - 3-4yrs
3. Junior - 5-6yrs
4. Minor - 7-9yrs
5. Senior 10yrs+
6. Adults 16+

For groups 2-6 we cater for both recreational and developments/competitive levels

We also deliver as follows:
A. Coach Education Programme (Regular in-house mentoring programme with high qualified coaches mentoring the younger coaches & volunteers, as well as employing high performance coaches for everyone i.e. staff, volunteers, parents & the gymnasts themselves.
B. Exchange Programmes - Over the years we have developed links with clubs from Italy, Switzerland, Wales, London, Manchester & Canada.
C. Hosting Families for the Maiden City Cup Competition & Hosting abroad for international competitions
D. Volunteer Programme - Educate volunteers to Coaching Level 1 & 2, Award Scheme Coach programme and Volunteer Now

Twisters Gymnastics Ltd

Northern Ireland - Charity number 105728

Annual return

Achievements and performance

Overview of 2022-2023
Apr-22 All staff attended a fire safety workshop provided by Gladeon
May-22 First Maiden City Cup since 2019
Jun-22 6 Young leaders completed the BG Helpers Award
Jul-22 Implemented a new summer timetable that enabled a better distribution of numbers between morning and afternoon sessions
Aug-22 Nothing to note
Sep-22 3 level one coaches enrolled on a level 2 course, £900 cheque received from HIS towards coach education
Oct-22 Club growth to 597 places
Nov-22 Halloween Camp with Walter & Ryan
Dec-22 2 young leaders enrolled on a level 1 course. Ciara and Caitlin passed level 1
Jan-23 4 coaches achieved level 2 and 1 coach achieved level 1
Feb-23 Increased timetable capacity by 3 new Saturday classes, increasing potential capacity to 786. Aoibhe completed level 1 course & srarted mentoring
Mar-23 New High Bar Installed

Financial review

The Trustees consider the financial results to be satisfactory.

Statement of trustees' responsibilities

The trustees (who are also directors of TWISTERS GYMNASTICS LTD for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed,comprising FRS102 , subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Other trading activities	2	91	91	13,977
Incoming resources from charitable activities	3	198,195	198,195	223,778
Total incoming resources		198,286	198,286	237,755
Resources expended				
Charitable activities	4	179,654	179,654	241,021
Other costs	5	2,159	2,159	5,911
Total resources expended		181,813	181,813	246,932
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		16,473	16,473	(9,177)
Total funds brought forward		(16,141)	(16,141)	(6,964)
Total funds carried forward		332	332	(16,141)

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Balance sheet
as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	10		201		499
Current assets					
Debtors	11	11,723		-	
Cash at bank and in hand		16,276		616	
		27,999		616	
Creditors: amounts falling due within one year	12	(27,868)		(17,256)	
Net current assets/(liabilities)			131		(16,640)
Total assets less current liabilities			332		(16,141)
Creditors: amounts falling due after more than one year					
Net assets/(liabilities)			332		(16,141)
Funds	13				
Unrestricted income funds			332		(16,141)
Total funds			332		(16,141)

The Balance Sheet continues on the following page.

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

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2021

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the board on 24 November 2021 and signed on its behalf by

Danny Fisher
Director

Paula Pyke
Director
Paula Pyke

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 effective 1 January 2015)- (Charities SORP (FRS102)) and the companies Act 2006.
Twisters Gymnastics Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s). The Financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the trustess they do not consider there to be any risk to the going concern of the Charity.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small company.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% straight line

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Other Income	91	91	13,977
	91	91	13,977

3. Incoming resources from charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Memberships	26,306	26,306	223,778
JRS Grants	111,979	111,979	-
DFE COVID Support	25,000	25,000	-
DOF COVID Grants	32,910	32,910	-
Sport NI Grant	2,000	2,000	-
	198,195	198,195	223,778

4. Expenditure on Charitable Activities

	Unrestricted funds £	2021 Total £	2020 Total £
Staff costs	130,179	130,179	172,701
Equipment Hire	23,587	23,587	16,930
Motor and travelling expenses	-	-	-
Rent Payable	12,000	12,000	14,117
Rates and Water Rates	335	335	386
Light and Heat	1,151	1,151	6,233
Repairs and Maintenance	1,674	1,674	8,017
General Expenses	3,565	3,565	10,005
Advertising	-	-	-
Uniforms	3,589	3,589	6,142
Cleaning	-	-	840
Telephone	3,524	3,524	2,927
Prining,postgae and stationery	-	-	-
British Gymnastics Insurance	-	-	1,035
Competitions	-	-	1,688
Coach Fees	-	-	-
Total resources expended	179,604	179,604	241,021

5. Other costs

	Unrestricted funds £	2021 Total £	2020 Total £
Credit Card Charges	44	44	1,652
Interest payable and similar charges	7	7	63
Bank Charges	775	775	1,083
Accountancy fees	1,035	1,035	1,033
Depreciation and impairment	298	298	2,080
Total resources expended	2,159	2,159	5,911

6. Net incoming/(outgoing) resources for the year

	2021 £	2020 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	298	2,080

7. Employees

Employment costs

	2021	2020
	£	£
Wages and salaries	126,610	165,964
Social security costs	1,844	3,812
Pension costs	1,725	2,925
	130,179	172,701

No employee received emoluments of more than £60,000 (2020 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
	Number	Number
Coaches	16	20

8. Pension costs

The company operates a defined contribution pension scheme in respect of the auto enrolement. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2021	2020
	£	£
Pension charge	1,725	2,925

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2021

10. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2020 and At 31 March 2021	13,867	13,867
Depreciation		
At 1 April 2020	13,368	13,368
Charge for the year	298	298
At 31 March 2021	13,666	13,666
Net book values		
At 31 March 2021	201	201
At 31 March 2020	499	499

11. Debtors

	2021 £	2020 £
Other debtors	11,723	-

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Terri Fisher	-	2,464
Trade Creditors	229	603
Other taxes and social security	12,428	12,427
Other creditors	1,601	472
Accruals and deferred income	13,610	1,290
	27,868	17,256

13. Analysis of net assets between funds

	Total funds £
Fund balances at 31 March 2021 as represented by:	
	-

14. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	At 31 March 2021 £
General fund	(16,141)	16,473	332

Purposes of unrestricted funds

General pupose of charity

15. Controlling interest

The directors of the company control the company as a board.

16. Company limited by guarantee

TWISTERS GYMNASTICS LTD is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member,for-
a)payment of the company's debts and liabilities contracted before they cease to be a member
b)payment of the costs,charges and expenses of winding up ,and
c)adjustement of the rights of the contributors among themselves.

Twisters Gymnastics Ltd

Northern Ireland - Charity number 105728

Annual report

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of TWISTERS GYMNASTICS LTD for the purposes of company law and who served during the year and up to the date of this report are set out on page 1 .This report constitutes the Directors' Report required under the Companies Act 2006. The Directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities prepaing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 -(Charities SORP(FRS102)) ,in preparing the annual report and financial statements of the company.

Governing Document

Twisters Gymnastics Ltd is a private company limited by guarantee not having a share capital .The company was established under a memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. It was incorporated on 25 October 2011.

Methods adopted for the appointment and recruitment of new trustees

The directors of the company are also the charity trustees for the purpose of charity law and under the company's articles are known as members of the management Committee.People can make an application to the committee to become a director in the company.Every application for admission shall be considered by the directors at the first meeting after it was made,or as soon thereafter as is practicable.There shall be no discrimination between persona by reference to politics,religion,race,sex,age,physical or mental disability.

Reserves Policy

Twisters Gymnastics does not have a reserve policy at present .The board of management intend to review this policy in the coming year.

Objectives and activities

Charitable objectives

The principal activity of the company is the advancement of the Olympic sport of Gymnastics through the promotion of community participation in healthy recreation, utilizing all manner of gymnastic equipment provided by the company for the benefit of the participants within the area of benefit.

Twisters Gymnastics Limited has been established now for 9 years and we are situated in Unit 11k in Pennyburn Industrial Estate, Derry. We are open from 3.30pm to 8pm (Tue to Friday) & 9am to 2pm on Saturday. We run 6 different classes that cater for the following groups:

1. Parent & Baby - 0-3yrs
2. Preschool - 3-4yrs
3. Junior - 5-6yrs
4. Minor - 7-9yrs
5. Senior 10yrs+
6. Adults 16+

For groups 2-6 we cater for both recreational and developments/competitive levels

We also deliver as follows:

A. Coach Education Programme (Regular in-house mentoring programme with high qualified coaches mentoring the younger coaches & volunteers, as well as employing high performance coaches for everyone i.e. staff, volunteers, parents & the gymnasts themselves.

B. Exchange Programmes - Over the years we have developed links with clubs from Italy, Switzerland, Wales, London, Manchester & Canada.

C. Hosting Families for the Maiden City Cup Competition & Hosting abroad for international competitions

D. Volunteer Programme - Educate volunteers to Coaching Level 1 & 2, Award Scheme Coach programme and Volunteer Now

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Achievements and performance
Overview of 2019-2020
; Due to COVID-19 regulations Twisters closed on March 17th, 2020 and with the acceptance of opening for a few weeks in Autumn of 2020, has remained closed until the present date. (April 6th 2021) Therefore there is very little to report

Overview of 2020-2021
April 2020- March refunds COVID/Ditched Mindbody-Working with LoveAdmin/Furloughed all staff
May 2020 - COVID Lockdown
June 2020 - COVID Lockdown
July 2020 - COVID Lockdown
August 2020 - Summer Timetable - VERY QUIET/LoveAdmin not ready
Sep 2020 - LoveAdmin not fit for purpose - Moving to Class4Kidz
Oct 2020 - COVID Lockdown
Nov 2020 - COVID Lockdown
Dec 2020 - COVID Lockdown
Jan 2021 - COVID Lockdown
Feb 2021 - COVID Lockdown
Mar 2021 - COVID Lockdown

Financial review
The Trustees consider the financial results to be satisfactory.

Statement of trustees' responsibilities
The trustees (who are also directors of TWISTERS GYMNASTICS LTD for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed,comprising FRS102 , subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

TWISTERS GYMNASTICS LTD
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Danny Fisher
Director

24 November 2021

Paula Pyke
Director

Twisters Gymnastics Ltd

Northern Ireland - Charity number 105728

Annual return

Independent examiner's report to the trustees on the unaudited financial statements of TWISTERS GYMNASTICS LTD.

I report on the accounts of TWISTERS GYMNASTICS LTD for the year ended 31 March 2021 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 . Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination. It is my responsibility to:

-examine the accounts under section 65 of the Charities Act

-follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under sectio65(9)(b) of the Charities Act

-state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Green

....

Paul Green of Paul Green Accountancy and Taxation Limited
Chartered Accountant (Chartered Accountants Ireland))
Independent examiner
PO Box 167, Unit 1B Ground Floor,
The Glassworks,Skeoge Business Park,
11 Beraghmore Road
Derry
BT48 8SE

24 November 2021