

Butler & Co
Chartered Certified Accountants
5 Southwell Park Road
Bassett House
Cambridge
Surrey
GU15 3PU

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2016
CAMBRIDGE GYMNASTICS CLUB
TRADING AS
RUSHMOOR GYMNASTICS ACADEMY
FOR



Xerox® WorkCentre® 7830 SMTP Transfer Report

Job Status: FAILED

Job Information

Device Name: XRX9C34E1EC23A
Submission Date: 05/06/02
Submission Time: 23:50
Address: mail0.smlnhet.net:25

SMTP Server

1. jobcancel@nutworld.com

Message Settings:

From: nashmoor@nashgym.co.uk
Subject: Scanned from The Xerox® Rushmoor Gym
To: Reply To: nashmoor@nashgym.co.uk
Format: Image-Only PDF
Attachment Name: No
Image Scanned: 0
Size: 10
Submission Time: 23:50
Device Name: XRX9C34E1EC23A
Submission Date: 05/06/02
Address: mail0.smlnhet.net:25

1. jobcancel@nulworld.com

Message Settings:

From:	Scanned from The Xerox® Rushmore Gym
To:	nulsmoorscan@nulshgym.co.uk
Subject:	Scanned from The Xerox® Rushmore Gym
Reply To:	jobcancel@nulworld.com
Format:	Image-Only PDF
Attachment Name:	No
Image Scanned:	0
Size:	0
Submission Time:	23:52
Submission Date:	05/06/02
Device Name:	XRX934E1EC2A
Address:	mail0.smlninetwenty25

SMTP Server

Device Name: XRX934E1EC2A

Address: mail0.smlninetwenty25

Job canceled by user.

Job Status: FAILED

Xerox® WorkCentre® 7830
SMTP Transfer Report
Xerox® WorkCentre® 7830



Xerox® WorkCentre® 7830

SMTP Transfer Report

Job Status: FAILED

Job canceled by user.



Job Information
Device Name: XRX934IE1EC2A
Submission Date: 05/06/02
Address: mailto:sam@netwerk25

SMTP Server

Entered E-mail: No
Format: Image Only PDF
Attachment Name:

Message Settings:
Subject: Scanned from The Xerox® Rushmore Gym
From: rushmorescan@rushgym.co.uk
Reply To: rushmorescan@rushgym.co.uk
To:

1. johncard@nlworld.com

Scanned from The Xerox® Rushmore Gym
rushmorescan@rushgym.co.uk
rushmorescan@rushgym.co.uk

Scanned from The Xerox® Rushmore Gym
rushmorescan@rushgym.co.uk
rushmorescan@rushgym.co.uk



Xerox® WorkCentre® 7830 SMTP Transfer Report

Job Status: FAILED

Job canceled by user.

1. jobcancel@nlbworlde.com

Message Settings:

Device Name:	mail0.smlninet25	Delivery Date:	05/06/02
Submission Time:	23:54	Images Scanned:	0
Size:	0	Attachment Name:	Image-Only PDF
Format:	No	From:	
Reply To:		To:	
Subject:	Scanned from The Xerox® Rushmoor Gym	Message-ID:	<usm00rscann@ushgym.co.uk>

SMTP Server

XRX934E1EC23A Address:

No

Image-Only PDF

Encrypted E-mail:

Tel:

Fax:

Subj:

Form:

Repl:

Res:

CAMBERLEY GYMNASTICS CLUB
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2016

Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13 to 14

CAMBERLEY GYMNASTICS CLUB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities, issued in March 2005.

Registered Charity number 298421

Registered office

The Gymnastics Centre
Pool Road
Aldershot
Hampshire
GU11 3SN

Trustees
P F Rust
Mrs L M Fairbrother
A E Doolley
Mrs J E Alp
S B Smith
H J Best
N J Taylor

Independent examiner
Butler & Co
Chartered Certified Accountants
Bassett House
5 Southwell Park Road
Camberley
Surrey
GU15 3PU

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Camberley Gymnastics Club is a Charity No. 298421 registered with the Charity Commissioners and registered under the Companies Act 2006 as a company No. 2176533 limited by guarantee. Each senior member has undertaken to contribute an amount not exceeding one pound in the event of the company being insolvent or 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 Director of Coaching.

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

The significant activities of the Club are coaching, competitions and training camps and the provision of play equipment and specialist equipment. In addition, the Club supports other local sports and social clubs by hiring out its facilities for the under 5's. The principal activity of the company in the year under review was that of providing gymnastic and other physical recreation in the interests of the social welfare of young people in Rushmoor and the surrounding areas.

The management committee reviews risk management with input from the Directors of Coaching and Administrations. 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.

The management committee regularly reviews risk management with input from the Directors of Coaching and Administrations. The principal activity of the company in the year under review was that of providing gymnastic and other physical recreation in the interests of the social welfare of young people in Rushmoor and the surrounding areas.

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

The Club is affiliated to British Gymnastics (BG) and has 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.

The company employs a team of coaching staff, led by the Senior Coach, that report to the Directors of Coaching and Administrations. 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.

The Charity Commissions guide 'Responsibilities of Charity Trustees' is also issued to new trustees on appointment. The Rushmoor Gymnastics Academy responsibility within the Rushmoor community.

- The future plans and objectives.
- The resources and current financial position as set out in the latest published accounts.
- The operational framework of the charity.
- The obligations of the Management Committee members.

The following areas:

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 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 Management Committee seeks to ensure that the interests of the gymnasts and the development of the Club are proportionately 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 key duty of the trustees.

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 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

FOR THE YEAR ENDED 31 AUGUST 2016 REPORT OF THE TRUSTEE

CAMBERLEY GYMNASTICS CLUB

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

Taking account of these objectives it is the policy of the Chamberley 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 £179,165 satisfies the key elements of this policy.

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.

- Uninsured losses (e.g. excesses on professional indemnity and employment claims)

- Sick pay cover

- Staff redundancy costs

- Staff following contingencies

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

Reserves policy

FINANCIAL REVIEW

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 the annual objectives set by the Management Committee.

The value of funds carried forward at 31 August 2016 of £320,472 (2015 - £244,630) takes account of the Reserves Policy including the replacement policy covering existing gym equipment.

In addition to the continued support of Rushmoor Borough Council the Chamberley Gymnastics Club also received £14,800 help in kind in respect of rent.

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

Financial Review

Rushmoor Gymnastics Academy hosted a number of international teams. This included holding the prestigious 34th Rose Bowl competition. This event is recognised as a premier international gymnastics competition and attracts teams from all over the world and this year the competition was won by Great Britain.

At 31 August 2016 the Club had around 800 registered members. The Club competes at county, regional, national and international levels and achieved success in all competitions, including competitions in Europe, by both boys and girls teams.

ACHIEVEMENT AND PERFORMANCE

The Management Committee and a pool of volunteers carry out a number of activities relating to the support of gymnastic programmes, catering and fund raising and gave approximately 1,800 hours of support to the Club in 2015/2016.

A key objective of the Club is the welfare of the community. An important part of this is the very successful PlayGym programme that continues to attract around 50,000 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.

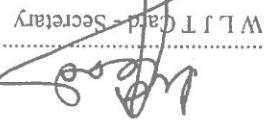
OBJECTIVES AND ACTIVITIES

Public benefit

Volunteers

REPORT OF THE TRUSTEE
FOR THE YEAR ENDED 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB



WL J T Gadd - Secretary

Approved by order of the board of trustees on 27 March 2017 and signed on its behalf by:

RGA will continue to strengthen coaching resources to extend training programmes and other initiatives and develop the Easter and summer camps to attract teams from other countries and UK based Gymnastics Clubs. In addition RGA will continue to grow and expand Playgym and community activities for the benefit of Rushmoor and the surrounding areas. In 2013 the board launched a 40th Anniversary appeal to raise funds for additional facilities that raised £51,307. These funds will be spent over the next two years replacing key gymnasitic equipment. In addition the club will be investing in substantial refurbishment of the club premises during 2017.

During the financial year 2016/2017 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.

The Club has been selected as the official training venue for England women's Gymnastics team and also hosts the British Universities Championships (BUCS). In addition the Club will continue to develop the Rose Bowl competition as a major opportunity for major international teams to compete in Britain along with arranging and hosting other major national events.

FOR THE YEAR ENDED 31 AUGUST 2016

REPORT OF THE TRUSTEES

CAMBERLEY GYMNASTICS CLUB

FUTURE DEVELOPMENTS

The notes form part of these financial statements

	Notes	Total funds	Restricted funds	Unrestricted funds	Total funds	Notes	Total funds	Restricted funds	Unrestricted funds	Total funds	Notes	Total funds	Restricted funds	Unrestricted funds
INCOMING RESOURCES														
Income from charitable activities	2	480,008	-	480,008	490,566	3	31,139	32,457	31,139	36	36	30	30	36
Income from generated funds														
Activities for generating funds														
Investment income														
Total incoming resources		511,138	32,457	543,640	534,559									
RESOURCES EXPENDED														
Costs of generating funds	4	421,651	-	421,651	480,325									
Fundraising trading: cost of goods sold and other														
Costs of providing charitable activities														
Investment management costs	5	4,113	2,320	3,798	467,798		7,639	3,974	3,974	2,320	2,320	517,680		
Government costs														
Total resources expended		467,798	-	467,798	517,680									
NET INCOMING RESOURCES		43,385	32,457	75,842	16,879									
RECONCILIATION OF FUNDS														
Total funds brought forward		236,130	8,500	244,630	227,751									
TOTAL FUNDS CARRIED FORWARD		279,515	40,957	320,472	244,630									

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB



Truske 27th March 2017

TOTAL FUNDS		TOTAL ASSETS LESS CURRENT LIABILITIES		NET ASSETS		TOTAL FUNDS	
Unrestricted funds	318,16	Unrestricted fund	318,15	Notes f	Notes f	Unrestricted funds	244,630
Restricted funds	318,15	Total fund	318,16	Total f	Total f	Restricted funds	8,500
Total funds	636,315	Total	636,310	Total	Total	Total funds	244,630
RESTRICTED FUNDS	236,130						244,630
UNRESTRICTED FUNDS	40,957						8,500
TOTAL FUNDS	279,515						244,630
11							

BALANCE SHEET AT 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB

The notes form part of these financial statements

- The financial statements have been prepared in accordance with the special provisions of Part I of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015). These financial statements have been prepared by the Board of Trustees on 27 March 2017 and were signed on its behalf by:
- P F Rust - Trustee
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- The trustees acknowledge their responsibilities for
- The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.
- The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 August 2016.

BALANCE SHEET - CONTINUED

CAMBERLEY GYMNASTICS CLUB

AT 31 AUGUST 2016

31.8.16	£	36	30	Deposit account interest
---------	---	----	----	--------------------------

3. INVESTMENT INCOME

31.8.16	£	43,963	63,596	Fundraising events
31.8.16	£	8,493	6,825	Holiday courses
31.8.16	£	13,870	17,773	Competitions
31.8.16	£	4,842	3,865	Clothing sales
31.8.16	£	8,258	2,676	Fundraising events
31.8.16	£	8,500	32,457	40th anniversary appeal
31.8.16	£	8,493	6,825	Holiday courses
31.8.16	£	13,870	17,773	Competitions
31.8.16	£	4,842	3,865	Clothing sales
31.8.16	£	8,258	2,676	Fundraising events
31.8.16	£	8,500	32,457	40th anniversary appeal

2. ACTIVITIES FOR GENERATING FUNDS

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

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

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

Impairments to property
- 10% on cost
- 25% on reducing balance
Plant and machinery
- 25% on reducing balance
Motor vehicles
- 25% on reducing balance
Computer equipment
- 25% on reducing balance

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

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Incomeing resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.
The financial statements have been prepared under the historical cost convention, and in accordance with the accounting convention

1. ACCOUNTING POLICIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2016

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

CAMBERLEY GYMNASTICS CLUB

CHARTABLE ACTIVITIES

31.8.15	31.8.16	480,325	Support costs
259,017	253,658	253,658	Summer/Easter camps
33,438	25,335	25,335	Competition fees/expenses
28,812	28,670	28,670	Fundraising and marketing
35,471	15,312	15,312	Property repairs
123,587	98,676	98,676	Net resources are stated after charging/(crediting):
31.8.15	31.8.16	31.8.16	Depreciation - owned assets
27,396	27,396	27,396	There were no trustees' remuneration or other benefits for the year ended 31 August 2016 nor for the year ended 31 August 2015.
31.8.15	31.8.16	31.8.16	TRUSTEES' REMUNERATION AND BENEFITS

5.

INVESTMENT MANAGEMENT COSTS

31.8.15	31.8.16	30,882	Depreciation - owned assets
32,525	4	4	There were no trustees' remuneration or other benefits for the year ended 31 August 2016 nor for the year ended 31 August 2015.
31.8.15	31.8.16	31.8.16	TRUSTEES' REMUNERATION AND BENEFITS

6.

NET INCOMING/OUTGOING) RESOURCES

31.8.15	31.8.16	30,882	Depreciation - owned assets
32,525	4	4	There were no trustees' remuneration or other benefits for the year ended 31 August 2016 nor for the year ended 31 August 2015.
31.8.15	31.8.16	31.8.16	TRUSTEES' REMUNERATION AND BENEFITS

7.

TRUSTEES' REMUNERATION AND BENEFITS

31.8.15	31.8.16	253,658	Wages and salaries
259,017	253,658	253,658	The average monthly number of employees during the year was as follows:
31.8.15	31.8.16	31.8.16	No employees received emoluments in excess of £60,000.
11	10	10	Coaching
31.8.15	31.8.16	31.8.16	

8.

STAFF COSTS

31.8.15	31.8.16	253,658	Wages and salaries
259,017	253,658	253,658	The average monthly number of employees during the year was as follows:
31.8.15	31.8.16	31.8.16	No employees received emoluments in excess of £60,000.
11	10	10	Coaching
31.8.15	31.8.16	31.8.16	

Net movement in funds	At 1.9.15	£ 4,157	£ 236,130	£ 43,385	£ 279,515	General fund
Unrestricted funds	At 31.8.16	£ 4,166	£ 32,457	£ 8,500	£ 40,957	Restricted funds
Restricted funds	At 31.8.16	£ 4,166	£ 244,630	£ 75,842	£ 320,472	Total funds

11. MOVEMENT IN FUNDS

Social security and other taxes	£ 31.8.16	£ 350	£ 100,417	£ 121,712	£ 127,434	Accrued expenses
Other creditors	£ 31.8.16	£ 350	£ 104,223	£ 128,5	£ 128,5	Other creditors
Accrued expenses	£ 31.8.16	£ 350	£ 100,417	£ 121,712	£ 127,434	Social security and other taxes

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

At 31 August 2015	£ 134,537	£ 35,052	£ 1,398	£ 9,210	£ 186,615	NET BOOK VALUE
At 31 August 2016	£ 140,955	£ 35,052	£ 1,398	£ 9,210	£ 187,267	
At 31 August 2016	£ 140,955	£ 35,052	£ 1,398	£ 9,210	£ 187,267	At 31 August 2015
At 31 August 2016	£ 222,479	£ 232,942				
At 31 August 2016	£ 222,479	£ 232,942				

9. TANGIBLE FIXED ASSETS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB

	Income Resources	Resoures Movement	Expended Resources	Net Movement	General Funds	Unrestricted Funds	Restricted Funds	TOTAL FUNDS
as at 1.9.15					511,183	(467,798)	32,457	543,640
								(467,798)
								75,842
Within Unrestricted Funds the following movements occurred.								
40th Anniversary Appeal								
Contingency Reserve								
General Reserves								
Total								
60,350					60,350			135,780
40,000					40,000			38,385
60,350					60,350			174,165
as at 31.8.16					as at 31.8.16			236,130
								38,385

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

II. MOVEMENT IN FUNDS - continued

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB

This page does not form part of the statutory financial statements

Support costs	Management	Insurance	Utilities	Carried forward
24,105	24,734	13,852	11,238	38,586
2,320	2,320	2,320	2,320	2,320
7,639	4,113	3,9714	27,396	Property repairs
356,738	322,975	253,658	259,017	Purchasing
33,438	25,335	28,670	28,812	Investment management costs
33,438	25,335	28,670	28,812	Accommodation
35,471	15,312	28,670	28,812	Government costs
35,471	15,312	28,670	28,812	Governance
7,639	4,113	3,9714	27,396	Investment management costs
356,738	322,975	253,658	259,017	Fundraising trading: cost of goods sold and other costs
354,559	343,640	36	30	Total income from charitable activities
43,963	63,596			Costs of providing charitable activities
43,963	63,596			Charitable fees
8,258	2,676			Summer/Easter camps
8,258	2,676			Competition fees/expenses
3,865	17,773			Fundraising and marketing
4,842	13,870			Commission fees
13,870	6,825			Fundraising and marketing
8,493	6,825			Summer/Easter camps
8,500	32,457			Competition fees
40th anniversary appeal				Charitable events
				Activities for generating funds
				Investment income
				Deposit account interest
				Total income from resources
				RESOURCES EXPENDED

Grants	Subscriptions	Hire of gym	BAGA Insurance	Playgym
7,000	276,352	267,866	18,386	61,068
5,000	47,628	41,964	61,448	68,144
41,097	41,097	41,097	41,097	480,008
31,815	31,815	31,815	31,815	490,566
				Income from charitable activities
				Donations
				Grants
				Subscriptions
				Hire of gym
				BAGA Insurance
				Playgym
				Activities for generating funds
				Investment income
				Deposit account interest
				Total income from resources
				RESOURCES EXPENDED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2016

CAMBERLEY GYMNASTICS CLUB

This page does not form part of the statutory financial statements

Management fees	31.8.15	31.8.16	£
Sundries	35,343	38,586	
M minibuses running expenses	28,032	1,292	
Running of gym	25,597	26,149	
Improvements to property	14,949	15,662	
Plant and machinery	16,513	11,684	
Motor vehicles	621	466	
Computer equipment	442	3,070	
Finance charges	122,055	97,139	
Total resources expended	517,680	467,798	
Net income	16,879	75,842	

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2016**

CAMBERLEY GYMNASTICS CLUB