

REGISTERED CHARITY NUMBER: 512109

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2017
for**

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

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

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

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for the Year Ended 31st August 2017**

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

**Reference and Administrative Details
for the Year Ended 31st August 2017**

Trustees	S Deeley (Chair) Mrs C Hughes (Treasurer) C Hughes Mrs M Hazell (Secretary) Mrs J Meakin (Vice Chair)
Principal address	The Camm Street Centre Camm Street Crewe Cheshire CW2 7DH
Registered charity number	512109
Independent examiner	Hardings Chartered Accountants 6 Marsh Parade Newcastle-under-Lyme Staffordshire ST5 1DU
Solicitors	Dicksons Solicitors Gordon Chambers 30-36 Cheapside Hanley Stoke on Trent ST1 1HQ
Bankers	NatWest Bank Business Centre PO Box 9 36 High Street Nantwich CW5 5AJ

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

**Report of the Trustees
for the Year Ended 31st August 2017**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Objectives and aims

These are stated under the "structure, governance and management" section below.

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

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

Our special needs group is one of the most active in the country.

We have provided a support to education in the borough for many years, and continue to do so through visiting schools on a regular basis, even without the financial support.

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

Other sports clubs rent space from the charity to provide a similar service. We also provide fitness facilities for adults including dietary information. Personal trainers oversee the programme of exercise; we also provide aerobic and other organised fitness activities.

Achievement and performance

Achievements of the gymnasts through the year have been many and various.

Gymnastics has continued to be successful with a continuation in regional and national competitions, over 600 gymnasts (an increase from the previous year) have been attending the club and all disciplines have represented the club. Preschool clients and the support of a local school have both been areas of change during the year.

By ensuring the fees are kept to a minimum, and by improving room rental, the usage of the fitness areas of the gym has increased.

The Christmas open sessions were enjoyed by over 400 spectators in four sessions.

Financial review

Principal funding sources

The intention of the charity is to ensure all cash is reinvested in the centre in some form. As in previous years, we attract several support grants during the year to finance coaching courses as well as purchase of equipment.

The investment in the changes to the long gym in the previous year increased our costs this year but the success in the European championships demonstrates the value of such an investment. We have also established the centre as a zonal training facility attracting further BG support.

The centre made excess income over expenditure of £422.

Investment policy and objectives

The charity has no surplus funds for investment.

In the unlikely event such funds became available they would be invested in cash or "cautious" funds to contribute to the re-siting of the centre in the future

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

**Report of the Trustees
for the Year Ended 31st August 2017**

Financial review

Reserves policy for future periods

The charity's long term aim is to resite to provide better facilities, perhaps linked with an education centre or borough facility. Any reserves would be used for this plan. During 2016 we received an offer to purchase the building; we are currently exploring options with a target of vacating the building in 2020. However, these plans are at the earliest stages of creation and many hurdles need to be crossed.

Structure, governance and management

Governing document

(CNGCAA) is registered as a charity (512109) and open to anyone who wishes to take advantage of the facilities, in exchange for a minimal sessional payment currently set at £5.00. The articles of administration cover all aspects of the charity, the main object being as stated below:

The objective of the association shall be:

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

Recruitment and appointment of new trustees

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

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

Organisational structure

The trustees meet monthly, with many ad hoc meetings during the month to ensure smooth running of the centre. There are senior employees for both gymnastics and non-gymnastics areas. Financial transactions through cheques or bank transfers are controlled by two out of the three trustees of chair, treasurer and vice chair.

In addition during the year we continued monthly management meeting with senior staff and trustee representation, to ensure all the legislation, financial and organisational elements of child welfare were adequately covered. These meetings have a structured agenda and are minuted, copies of which are circulated to all trustees. There is an appointed welfare officer who is fully trained in child support and is independent of the centre staff.

Induction and training of new trustees

Trustees are normally fully conversant with the activities of the centre, however inductions are prepared to suit the individuals' requirement.

Related parties

The charity has a long standing link with the local council (Crewe and Nantwich Borough Council - which changed to Cheshire East during 2009). Through a service level agreement the charity works in the community introducing children to gymnastics through schools visits at all ages and skill levels. As a result of funding withdrawal this relationship has ceased, but we maintain our links with schools and colleges.

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

**Report of the Trustees
for the Year Ended 31st August 2017**

Structure, governance and management

Risk management

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 charity has been in existence for over 30 years and has experienced several changes in fortune in that time.

The major risk is that of competitive activity in the health and gymnastics areas and to compete we must offer a service which is significantly different. We have methods in place which give us a separate identity. We believe that success in competition across a wide front is a key part of this defence together with increasing involvement with higher echelons of UK gymnastics infrastructure.

The committee has put in place all requirements for Health and Safety together with Fire evacuation procedures. Limits are put on total numbers in the centre at any one time. In Christopher Hughes we have a qualified Fire Officer

The building is not perfect for our requirements with limited headroom and parking and we have a long term view to move to other premises. Alternative plans for re roofing were investigated during 2009 and we may apply for a large grant in the medium term to follow this course given the rapid decay in property values over the last two years. An asbestos survey in 2011 was satisfactory. Improvements have been made to the emergency lighting and a regular fire evacuation simulation is carried out. In 2014 a significant alteration was made to the roof to ensure the safety of high level gymnasts. This was preceded by a full structural survey and design by qualified civil engineers,

Approved by order of the board of trustees on 23rd May 2018 and signed on its behalf by:

S Deeley - Trustee

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

I report on the accounts for the year ended 31st August 2017 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

Timothy McNeal FCA
Institute of Chartered Accountants in England and Wales
Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-under-Lyme
Staffordshire
ST5 1DU

23rd May 2018

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

**Statement of Financial Activities
for the Year Ended 31st August 2017**

	Notes	Unrestricted fund £	Restricted fund £	31/8/17 Total funds £	31/8/16 Total funds £
Income and endowments from					
Other trading activities	2	333,252	-	333,252	354,451
Total		333,252	-	333,252	354,451
Expenditure on					
Raising funds	3	332,830	-	332,830	350,062
Net income		422	-	422	4,389
Reconciliation of funds					
Total funds brought forward		73,494	230,671	304,165	299,776
Total funds carried forward		<u>73,916</u>	<u>230,671</u>	<u>304,587</u>	<u>304,165</u>

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

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

**Balance Sheet
At 31st August 2017**

	Notes	Unrestricted fund £	Restricted fund £	31/8/17 Total funds £	31/8/16 Total funds £
Fixed assets					
Tangible assets	7	121,364	230,671	352,035	364,285
Current assets					
Stocks	8	5,494	-	5,494	2,756
Debtors	9	6,354	-	6,354	8,512
Cash at bank and in hand		21,543	-	21,543	6,049
		<u>33,391</u>	<u>-</u>	<u>33,391</u>	<u>17,317</u>
Creditors					
Amounts falling due within one year	10	(36,951)	-	(36,951)	(23,749)
		<u>(3,560)</u>	<u>-</u>	<u>(3,560)</u>	<u>(6,432)</u>
Net current assets/(liabilities)					
		117,804	230,671	348,475	357,853
Creditors					
Amounts falling due after more than one year	11	(43,888)	-	(43,888)	(53,688)
		<u>73,916</u>	<u>230,671</u>	<u>304,587</u>	<u>304,165</u>
Net assets					
Funds					
	13				
Unrestricted funds				73,916	73,494
Restricted funds				230,671	230,671
				<u>304,587</u>	<u>304,165</u>
Total funds					

The financial statements were approved by the Board of Trustees on 23rd May 2018 and were signed on its behalf by:

S Deeley -Trustee

The notes form part of these financial statements

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

**Notes to the Financial Statements
for the Year Ended 31st August 2017**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. Other trading activities

	31/8/17	31/8/16
	£	£
Donations & fundraising events	9,137	6,734
Shop sales	14,662	18,690
Fees	302,854	319,914
Room letting	6,599	9,113
	<u>333,252</u>	<u>354,451</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2017**

3. Raising funds

Raising donations and legacies

	31/8/17	31/8/16
	£	£
Support costs	<u>327,521</u>	<u>343,439</u>

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st August 2017 nor for the year ended 31st August 2016 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2017 nor for the year ended 31st August 2016 .

5. Staff costs

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

	31/8/17	31/8/16
Staff	<u>44</u>	<u>50</u>

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

6. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Other trading activities	354,451	-	354,451
Total	<u>354,451</u>	-	<u>354,451</u>
Expenditure on			
Raising funds	350,062	-	350,062
Total	<u>350,062</u>	-	<u>350,062</u>
Net income	4,389	-	4,389
Reconciliation of funds			
Total funds brought forward	69,105	230,671	299,776
Total funds carried forward	<u>73,494</u>	<u>230,671</u>	<u>304,165</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2017**

7. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
Cost			
At 1st September 2016	280,783	363,749	644,532
Additions	-	6,236	6,236
At 31st August 2017	<u>280,783</u>	<u>369,985</u>	<u>650,768</u>
Depreciation			
At 1st September 2016	21,626	258,621	280,247
Charge for year	336	18,150	18,486
At 31st August 2017	<u>21,962</u>	<u>276,771</u>	<u>298,733</u>
Net book value			
At 31st August 2017	<u>258,821</u>	<u>93,214</u>	<u>352,035</u>
At 31st August 2016	<u>259,157</u>	<u>105,128</u>	<u>364,285</u>

8. Stocks

	31/8/17 £	31/8/16 £
Stocks	<u>5,494</u>	<u>2,756</u>

9. Debtors: amounts falling due within one year

	31/8/17 £	31/8/16 £
Trade debtors	515	3,580
Other debtors	5,839	4,932
	<u>6,354</u>	<u>8,512</u>

10. Creditors: amounts falling due within one year

	31/8/17 £	31/8/16 £
Bank loans and overdrafts (see note 12)	10,044	10,010
Trade creditors	13,681	3,187
Taxation and social security	2,292	1,861
Other creditors	10,934	8,691
	<u>36,951</u>	<u>23,749</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2017**

11. Creditors: amounts falling due after more than one year

	31/8/17 £	31/8/16 £
Bank loans (see note 12)	43,888	53,688

12. Loans

An analysis of the maturity of loans is given below:

	31/8/17 £	31/8/16 £
Amounts falling due within one year on demand:		
Bank overdraft	34	-
Bank loans	10,010	10,010
	<u>10,044</u>	<u>10,010</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	43,888	53,688

13. Movement in funds

	At 1.9.16 £	Net movement in funds £	At 31.8.17 £
Unrestricted funds			
General fund	73,494	422	73,916
Restricted funds			
Other	230,671	-	230,671
TOTAL FUNDS	<u>304,165</u>	<u>422</u>	<u>304,587</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,252	(332,830)	422
TOTAL FUNDS	<u>333,252</u>	<u>(332,830)</u>	<u>422</u>

14. Related party disclosures

There were no related party transactions for the year ended 31st August 2017.

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

**Detailed Statement of Financial Activities
for the Year Ended 31st August 2017**

	31/8/17 £	31/8/16 £
Income and endowments		
Other trading activities		
Donations & fundraising events	9,137	6,734
Shop sales	14,662	18,690
Fees	302,854	319,914
Room letting	6,599	9,113
	<hr/>	<hr/>
	333,252	354,451
Total incoming resources	<hr/>	<hr/>
	333,252	354,451
Expenditure		
Other trading activities		
Purchases	5,309	6,623
Support costs		
Management		
Wages	222,117	229,747
Rates and water	13,718	12,768
Insurance	7,231	8,144
Light and heat	21,769	22,163
Telephone	775	983
Printing, postage, stationery and advertising	1,702	1,700
Cleaning and sundries	4,705	6,996
Licences	4,183	4,651
Travel expenses	5,810	5,376
Repairs, renewals and maintenance	17,030	19,500
Depreciation of tangible and heritage assets	18,486	21,006
Bank interest and charges	1,887	3,324
Loan interest	3,210	3,848
	<hr/>	<hr/>
	322,623	340,206
Governance costs		
Accountancy and legal fees	4,898	3,233
	<hr/>	<hr/>
Total resources expended	332,830	350,062
	<hr/>	<hr/>
Net income	422	4,389
	<hr/>	<hr/>

This page does not form part of the statutory financial statements