

North East London Gymnastics Club Ltd

(A company limited by guarantee)

Report and Financial Statements

Year ending 31 December 2021

Charity number 1133248

Company number: 07018434

NORTH EAST LONDON GYMNASTICS CLUB LTD

Report of the trustees for the year ending 31 December 2021

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ending 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Our purposes and activities are :

- the promotion of community participation in healthy recreation, in particular, by the provision of facilities for the participation in gymnastics;
- provision of facilities for recreation;
- advancement of education;

In setting our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The Club relies on fee income, grants, income from schools, fundraising and donations. In setting the fees and charges, the trustees have given careful consideration to the accessibility of the Club for those on low incomes.

Charitable purpose

The law requires all charities to demonstrate that their charitable purposes or aims are for the public benefit. The following Public benefit Statement has been written with guidelines issued by The Charity Commission for England and Wales.

The following are the main activities undertaken for the public benefit in relation to these objectives:

- the provision of gymnastics for children and adults in the local community;
- the provision of courses, events, displays and coaching for people in the local community and for coaches who organise or supervise the teaching of gymnastics;
- promotion and provision of training of coaches for the purpose of training gymnasts;
- to equip and maintain gymnastics facilities for the teaching and training of gymnastics;
- the provision of free training courses in first aid, safeguarding children and gymnastics coaching for volunteers and young people in the community;
- the provision of volunteering opportunities for young people in the local community;
- the provision of subsidised places for gifted gymnasts whose families are on low income;
- the provision of work experience for young people and adults in the local community;
- to provide low cost and free holiday programmes;
- to employ coaches and other staff to further the objectives above.

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How our activities deliver public benefit

Our purpose as a sports charity is to provide a suitable environment for the participation and enjoyment of gymnastics, primarily, but not exclusively, to children under 16. The charity offers a range of classes in our dedicated gymnastics facility which is equipped with men's, women's apparatus and a wide range of specialist apparatus suitable for children with special needs and pre school aged children. Our charity provides highly qualified staff to deliver our classes from parents and toddlers through to adults. The Charity also delivers public benefit through our training and mentoring program to assist people from the local community to gain work experience and vocational qualifications to help them into employment.

We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services. The strength of feeling for the club and its value to the community has been clearly shown by the support from our current users and the local community. The majority of the people who join come through word of mouth from recommendations from other parents and participants.

During this financial year we have continued to face challenges with continued Covid-19 restrictions. We have worked hard to maintain our services for our existing members and open up opportunities to increase our provisions. Due to the strict Covid-19 restrictions we were restricted to online only activities until mid April. Continuing social distancing requirements then meant that numbers remained restricted and we continued with reduced numbers of participants and class sizes through to the easing of restrictions in August. During the period we were able to open we built our membership back up to the previous capacity. Due to the numerous changes we have put in place during the restricted period we set in place systems which would enable us to increase our capacity beyond previous numbers once social distancing ceased. Over the period September to December we increased our members up to 350 participants.

The Charity also provides a public benefit by assisting Hackney to:

Raise the profile of Sports Clubs in Hackney

Increase physical activity in young people especially girls

Increase physical activity in young adults

Increase Community Sport activity

Reduce Childhood Obesity

Provide Opportunities for Volunteers

Increase vocational training opportunities

Additional Benefits Mentioned By Users Are:

Increased self esteem

Improved Posture

The perfect foundation for all sport

Safer community

Better concentration and results at school

Great opportunities to mix and become friends with people from different backgrounds

Physical and Mental Wellbeing being supported during National Lockdowns

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Donated goods, facilities and services, including volunteers

We continue to offer volunteering opportunities at the club, the leadership academy continues to be a success and provide opportunities for young people and adults to volunteer and learn leadership and life skills. The leadership academy primarily gain work experience by assisting with coaching, judging and event management. They work alongside our qualified staff and are given opportunities to gain qualifications in coaching, judging, first aid and safeguarding. Most of the leadership group assist in one - two sessions a week and we have maintained the number of people on the scheme this year, the scheme increased this year and is running for 8 hours and involves 3 mentors, 1 welfare officers and 14 trainee coaches. Some of our previous young leaders are now coaching at the club and at other clubs in the UK. Six of the trainee coaches completed their level 1 British Gymnastics Coaching qualification. All of the trainees have been given the opportunity to take national recognised qualifications in first aid, fire safety and safeguarding.

Objectives for the year

At the start of the year the main objectives were:

To renew the lease, recruit new staff, update our staffs knowledge of the computer management systems, Expand on our mentor program for all staff. Increase our membership levels. Implement the new staff review system. Develop the mental health and welfare program. Generate interest for a parent group and more opportunities for parents to be involved.

Continued objectives in response to Covid 19:

To continue to improve our understanding of the new and existing challenges facing our members and put in place provisions to ensure members are still able to access services and contact our welfare support team. Streaming sessions live to parents so they can view sessions during Covid restrictions.

Achievements and performance

2021 started with our venue closed for the first three and a half months. The majority of the staff were placed back onto the Flexi furlough scheme, whilst the remaining staff moved back to the online class provision for our members. During this time we increased the online provision and varied the classes to include workshops in a variety of Gymnastics and Dance themed sessions. We provided all members with a free month of activities using voluntary contributions and reserves. We maintain current level of membership and reopened the waiting list in April. We rebooked the vast majority of gymnasts and opened up new trial sessions. Over 400 prospective customers joined the waiting list between April and September and we invited 200 gymnasts to attend trials .

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6 trainee coaches completed their Level 1 British Gymnastics Coaching course in August as part of the new Online training provision. We have been able to recruit three new coaches to develop our team during the year with an additional coach working in the Artistic Squad team. A new member joining the tumbling stars program and an additional member joining the mentoring team working with the trainee coaches program. We are also delighted that we have been able to welcome back two team members who rejoined the team. This has been undertaken by the management team and completed virtually to ensure everyone's safety. We have also been able to recruit coaches with key skills such as organisation and dance & choreography which are a huge asset to the club. We continued to provide the hardship grant program to provide additional support for those people most in need. Opening the waiting list, offering trial sessions, increasing class capacity and appointing and up skilling staff enabled us to increase capacity from 220 to 350 members.

Competitions and events moved in-house for most of 2021 and we ran in-house GFA regional events for both Gratings and competitions in June and July. We then entered 6 full teams in the regional finals which took place in November 2021 at the teams finished with medal placings.

Welfare and Mental Health

This year has brought us all unprecedented challenges. Our Welfare Officer, along with staff members have updated their safeguarding knowledge and training in order to keep our members safe. Also members of our management team have undertaken mental health training to give the organisation a better understanding of the challenges facing our members and ways to approach concerns.

Recruit New Trustees

The postponed AGM took place 24th January where we successfully completed the election of 3 new trustees.

Financial review

In setting our objectives and planning our activities, the trustees have due regard to guidance published by the charities commission on public benefit, including the guidance on public benefit and fee charging. The Club relies on fee income, grants and donations. In setting the fees and charges, the trustees have given careful consideration to the accessibility of the Club for those on low incomes.

Our principal source of income is our training fees which decreased this year due to enforced closures. By the end of the year we increased the income back to the Pre Covid level. We were

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able to reduce the impact of the lower income by continuing to access grants and using the government furlough scheme for our staff.

The Charity's operating income and total sales were £177,280. The Charity made a operating loss of £34,640 during this year. We were able to claim Grants for the furlough scheme and reopening grants with some donations we received another £49,785 during the year. However with the aid of sound financial management and the support of both its staff and volunteers the charity still has a funds of £172,104. There are no restricted funds. The Charity agreed that no increase in fees was required as we had finished the year and maintained a reserve fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. The main risk is uncertainty of the new proposed short lease agreement with Hackney Council. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 4 and 6 months of the expenditure. The present level of reserves of £85,000 falls within this target level the intention is to maintain this reserve fund to protect against fluctuations in cash flow.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Plans for future periods

To renew the lease and request a longer lease to give the club more security. To extend the length of the lease to ensure the continuation of the club at the current venue. To reconfigure the front entrance to allow viewing opportunities and ensure secured toilet access for the gymnasts. To look at new methods of recruitment so with club capacity can continue to grow. To identify new sources of funding. To review fees and pay structure in light of increasing costs. To continue to provide a high quality coaching to give children the opportunity to reach their full potential in gymnastics. To maintain the existing program and continue to develop based on high quality coaching. To train local residents into employment and continue to offer employment opportunities. To expand the young leaders program, making young people more confident and more employable. To work with volunteers to improve their skills and ensure they are valued in the community. To ensure all staff complete continued professional development with all lead staff trained to British Gymnastics Level 3. To increase the places available for people who find it hard to access the services. To continue to provide opportunities for gifted and talented children. Despite difficulties in accessing grants

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primarily due to a very short lease the charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, Governance, Management and administrative details of the charity, its trustees and advisers 31 December 2021

Governing document

The charity is controlled by its governing document the memorandum and articles of association dated the 14th September 2009. The charity is a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of Trustees Responsibilities

The trustees are responsible for ensuring that the charity complies with charity law, and with the requirements of the Charity Commission as regulator; in particular ensure that the charity prepares reports on what it has achieved and Annual Returns and accounts as required by law. Financial statements for each financial year which must give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice

The trustees direct the affairs of the charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. Using charitable funds and assets reasonably, and only in furtherance of the charity's objects. Avoiding undertaking activities that might place the charity's funds, assets or reputation at undue risk.

All trustees give their time voluntarily and received no benefits from the charity.

The General Manager/ Club Manager is appointed by the trustees to manage the day-to-day activities of the charity.

Lara Overall was appointed Club Manager in January 2009 and is the staff member responsible for day-to-day management of the club who is, amongst other things, responsible for day-to-day financial management.

Related parties

North East London Gymnastics Club Ltd is a tenant of Hackney Council which is a completely independent business.

Cunningham Hill Associates over sees the Gym clubs accounts and processes the salaries.

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Recruitment and appointment of new trustees

Prospective new trustees are normally proposed by existing club members who may or may not be trustees for formal election at the club's AGM. Prior to their election prospective trustees are offered the opportunity to attend at least one board meeting as an observer to properly understand the working of the board. Trustees meet a minimum of twice a year for extraordinary general meetings. At the annual general meeting one-third of the trustees or, if their number is not three or a multiple of three, the number nearest one-third retires from office. If the position is not filled the retiring trustee, if willing to act, shall be eligible to be reappointed.

Induction and training of new trustees

New Trustees, with appropriate skills, are selected at the Annual General Meeting of the Club. New Trustees are made aware of their responsibilities as Trustees through an induction session where they familiarise themselves with the charity and how it operates. The trustees are provided with the main documents setting out how the charity operates, the latest accounts, future plans for the organisation and charity commission guidance on becoming a trustee. They are encouraged to undertake such personal training for their duties as they consider necessary. A knowledge of gymnastics is desirable.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees have identified and actively reviewed the major risks to which the charity is exposed, as follow:

- a. Physical injury to staff or members in the performance of their Activities.
- b. Major costs of renewing and maintaining the Association's premises.
- c. Loss of use of the Association's premises.

In each case, appropriate steps have been taken to mitigate these risks.

Reference and Administrative Information

Charity Name:	North East London Gymnastics Club LTD NELGC (Working Name)
Charity registered number:	1133248
Registration history:	11th December 2009
Company Registration number:	07018434

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Governing document: Memorandum and Articles of Association

Incorporated: 14 September 2009

Registered Office and operational address: 46 Milton Grove
Stoke Newington
London
N16 8QY

Trustees

Damon Collins

Tracy Hill

Trevor Collins

Lucy Coates

Lucy Joslin

Sarah Brakes

Treasurer

Welfare Officer

Chair

Directors

Lara Overall

Damon Collins

Sarah Brakes

Tracy Hill

Company Secretary

Bankers:

Barclays Bank
3-5 Kingsland High St
London E8 2JT

British Gymnastics:

Lilleshall National Sports Centre;
Newport;
Shropshire; TF10 9NB;

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Company Law

DAS Law Ltd:

North Quay,
Temple Back,
Bristol BS1 6FL

Independent auditors:

Goldwins Limited,
75 Maygrove Road,
London NW6 2EG

Trustee:

Tracy Hill

Signed:



Dated: 20/6/2022

NORTH EAST LONDON GYMNASTICS CLUB LTD

Independent examiner's report to the trustees of North East London Gymnastics Club Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Epton

Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

20 June 2022

NORTH EAST LONDON GYMNASTICS CLUB LTD

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies		2,210	-	2,210	11,775
Charitable activities:					
Sports activities	3	177,280	-	177,280	83,461
Investment income	4	365	-	365	928
Other income	5	47,576	-	47,576	80,221
Total income		227,431	-	227,431	176,385
Expenditure on:					
Charitable activities:	6				
Sports activities		212,285	-	212,285	207,916
Total expenditure		212,285	-	212,285	207,916
Net income / (expenditure) for the year	7	15,146	-	15,146	(31,531)
Reconciliation of funds:					
Total funds brought forward		156,958	-	156,958	188,489
Total funds carried forward		172,104	-	172,104	156,958

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

NORTH EAST LONDON GYMNASTICS CLUB LTD

Balance sheet

As at 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
Current assets:					
Debtors		323		271	
Cash at bank and in hand		<u>180,702</u>		<u>162,455</u>	
		181,025		162,726	
Liabilities:					
Creditors: amounts falling due within one year	10	<u>8,921</u>		<u>5,768</u>	
Net current assets / (liabilities)			172,104		156,958
Total net assets / (liabilities)			172,104		156,958
Funds	12				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>172,104</u>		<u>156,958</u>	
Total unrestricted funds			172,104		156,958
Total funds			172,104		156,958

For the financial year ended 31 December 2021, the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006, and no notice has been deposited under Section 476. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner whose report appears on page 10. The directors acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and preparing Financial Statements which give a true and fair view of the state of affairs of the Company as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company.

The Financial Statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees on 20 June 2022
and signed on their behalf by:



Mr Damon Collins
Trustee

Company registration no. 07018434

The attached notes form part of the financial statements.

NORTH EAST LONDON GYMNASTICS CLUB LTD

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Basis of preparation

The financial statements have been 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 (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NORTH EAST LONDON GYMNASTICS CLUB LTD

Notes to the financial statements

For the year ended 31 December 2021

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity and its activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NORTH EAST LONDON GYMNASTICS CLUB LTD

Notes to the financial statements

For the year ended 31 December 2021

2 Detailed comparatives for the statement of financial activities

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Income from:			
Donations and legacies	3,775	8,000	11,775
Charitable activities:			
Sports activities	83,461	-	83,461
Investment income	928	-	928
Other Income	80,221	-	80,221
Total income	168,385	8,000	176,385
Expenditure on:			
Charitable activities:			
Sports activities	199,916	8,000	207,916
Total expenditure	199,916	8,000	207,916
Net income / expenditure	(31,531)	-	(31,531)
Transfers between funds	-	-	-
Net movement in funds	(31,531)	-	(31,531)
Total funds brought forward	188,489	-	188,489
Total funds carried forward	156,958	-	156,958

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Sports activities	177,280	-	177,280	83,461
Total income from charitable activities	177,280	-	177,280	83,461

4 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Bank interest	365	-	365	928
	365	-	365	928

5 Other income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Coronavirus job retention scheme	19,903	-	19,903	48,966
Other grants	27,673	-	27,673	31,255
	47,576	-	47,576	80,221

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Notes to the financial statements

For the year ended 31 December 2021

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Charitable Sports activities £	2021 Total £	2020 Total £
Purchases	Direct	-	7,744	7,744	11,141
Support costs					
Wages and salaries	Direct	-	175,694	175,694	154,983
Employer`s pension	Direct	-	2,577	2,577	4,753
Staff training	Direct	-	1,617	1,617	308
Rent	Direct	-	-	-	6,250
Light and Heat	Direct	-	4,389	4,389	5,329
Repairs and maintenance	Direct	-	2,246	2,246	8,582
Cleaning	Direct	-	6,313	6,313	6,543
Computer and IT consumables	Direct	-	2,740	2,740	2,311
Printing, postage and stationery	Direct	-	-	-	324
Telecommunications	Direct	-	749	749	1,042
Accountancy fees	Direct	-	2,575	2,575	2,628
Professional fees	Direct	-	1,110	1,110	2,603
Bank charges	Direct	-	2,545	2,545	1,046
Sundry	Direct	-	1,986	1,986	73
Total expenditure 2021		-	212,285	212,285	207,916
Total expenditure 2020		-	207,916		207,916

Of the total expenditure £212,167 was unrestricted (2020: £199,916) and Nil was restricted (2020: £8,000).

NORTH EAST LONDON GYMNASTICS CLUB LTD

Notes to the financial statements

For the year ended 31 December 2021

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021	2020
	£	£
Property operating lease rentals	-	6,250
Independent examiner fee	2,016	2,016

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	175,694	141,880
Er's pension	2,577	4,753
	178,271	146,633

The total employee benefits including pension contributions of the key management personnel were £55,056 (2020: £50,544).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Support	19	10
	19	10

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	5,216	3,848
Accruals and other creditors	3,705	1,920
	8,921	5,768

11 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Net current assets	172,104	-	-	172,104
Net assets at the 31 December 2021	172,104	-	-	172,104

Analysis of net assets between funds 2020

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Net current assets	156,958	-	-	156,958
Net assets at the 31 December 2020	156,958	-	-	156,958

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Notes to the financial statements

For the year ended 31 December 2021

12 Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Unrestricted funds:					
General funds	156,958	227,431	(212,285)	-	172,104
Total unrestricted funds	156,958	227,431	(212,285)	-	172,104
Total restricted funds	-	-	-	-	-
Total funds	156,958	227,431	(212,285)	-	172,104

Movements in funds 2020

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Unrestricted funds:					
General funds	188,489	168,385	(199,916)	-	156,958
Total unrestricted funds	188,489	168,385	(199,916)	-	156,958
Restricted funds:					
Big Lottery Fund	-	8,000	(8,000)	-	-
Total restricted funds	-	8,000	(8,000)	-	-
Total funds	188,489	176,385	(207,916)	-	156,958

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

14 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).