

South Durham Gymnastics
Unaudited
Trustees' report and financial statements
Year ended 30 June 2024

South Durham Gymnastics

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South Durham Gymnastics

Reference and administrative details
Year ended 30 June 2024

Trustees	Paul Anderson Marion Gates Gordon McDonald Tracy McKeown
Charity registered number	1157394
Principal office	1 Flambard Drive Bishop Auckland County Durham DL14 7GG
Accountants	UNW LLP Chartered Accountants Citygate St James' Boulevard Newcastle upon Tyne NE1 4JE

South Durham Gymnastics

Trustees' report Year ended 30 June 2024

The trustees present their annual report together with the financial statements of the charity South Durham Gymnastics for the year ended 30 June 2024.

Objectives and activities

● Policies and objectives

The principal objective of the charity is to promote the healthy recreational opportunities for the benefit of South West Durham residents as well as the wider community. This is achieved through the provision of facilities for participating in gymnastics and gymnastic related activities under the guidance of qualified and enthusiastic coaches.

In accordance with the Charities Act 2011, the trustees have referred to the guidance contained in the Charities Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and when planning future activities.

Achievements and performance

● Review of activities

The charity provides a safe, effective and child friendly environment in which members can participate in and explore gymnastics / gymnastic related activities at every level of participation, from birth to adults. This is delivered under the guidance of a Board of Trustees and two very experienced and dedicated Managers and Head Coach.

These are further supported during the year by approximately 23 full and part time staff, and several volunteers.

In July 2023 around 130 squad gymnastics along with 7 members of staff transferred to South Durham Gymnastics Limited, a company limited by guarantee. This was to allow the charity to concentrate on the main activities and objectives.

In October 2024 the Club did not renew its membership with British Gymnastics.

The charity has circa 2,000 visits a week, made up of recreational participants (average of 820 per week), adults, baby gym attendees, special needs, school visits, university students and underprivileged groups. Waiting lists continue to stand at around 800 people. Our recreational membership retention for each renewal period has not been below 85%.

Equipment/Investment:

- Updated baby gym equipment
- New springboard
- New bar rails and protection pad
- Mats
- Foam blocks and crash mats
- New floor and carpet installation
- Full maintenance checks of the whole building and PAT testing throughout the building

Our Pink Ladies Invitational Competition weekend had a record revenue of £16,000 with around 475 entrants from around the UK.

Staffing

We appointed Sarah Jackson on a part time basis to assist with reviewing the Club's policies and procedures.

We appointed Rebecca Armstrong as PA to the management team on a part time contract in January 2024. Rebecca also qualified as a welfare officer, taking the number to three welfare officers in the club.

South Durham Gymnastics

Trustees' report (continued) Year ended 30 June 2024

Achievements and performance (continued)

● Financial review

The charity generated income of £504,525 (2023: £601,019) during the year and incurred expenditure of £484,216 (2023: £568,854). Both income and expenditure are down due to the transfer of gymnasts to South Durham Gymnastics Limited. The board of trustees are satisfied with the financial results for the year and the year end position.

South Durham Gymnastics Limited pays a market rate rent to the charity for the use of the club's facilities and also any surplus funds from this non-profit making organisation are donated to the charity.

Following a period of some uncertainty with the prolonged investigation and suspension of coaches and the subsequent legal challenges, the trustees do not consider the club is facing any significant risks or uncertainties at this time.

● Reserves policy

Trustees aim to hold between three and six months running costs as free reserves. The charity's unrestricted reserves currently stand at £58,429 of which £48,256 is tied up in fixed assets leaving £10,173 in free reserves. This is below the level set by the trustees as a result of legal costs incurred in recent years. However, as set out below, the issue is now resolved and reserves have improved post year end.

● Going concern

Cashflow forecasts are updated on a monthly basis and reviewed by management and trustees.

After submitting a complaint to the Financial Ombudsman Service with regard to cover for legal expenses incurred in previous years in relation to previously reported disciplinary matters, in February 2025 the Financial Ombudsman Service made a final decision and the charity's complaint was upheld. In April 2025 the charity received an interim payment on account amounting to £113,000. In addition, interest is also to be paid, accruing to approximately £24,000. Discussions are still ongoing regarding total final settlement. Moving forward, and as a result of both coaches being able to return to work in July 2023 after the investigation the charity does not expect to incur further legal costs in relation to the previous suspensions.

Consequently the trustees are satisfied that the charity will be able to meet all liabilities as they fall due for at least the next 12 months.

South Durham Gymnastics

Trustees' report (continued) Year ended 30 June 2024

Structure, governance and management

• Structure

The charity was incorporated as a Charitable Incorporated Organisation (registered charity number 1157394) on 9 June 2014.

• Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed. Induction is provided to new trustees if required.

• Management

The charity continues to fully review its Policies and Procedures and has continued to deliver training to its employees, as it does every year. Remuneration for the management team is set by trustees based on market rates.

• Risk management

The trustees has 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 their exposure to the major risks.

Plans for future periods

Aims for the 2024/25 financial year include:

- Continuing to be a GDPR compliant club, ensuring relevant system and operating standard updates.
- Continuing to offer excellent customer service and coaching to everyone that enters the facility.
- Looking at the energy efficiency in the building with a view to changing the lights throughout the building to LED lighting.
- Increasing the number of Level 1 & 2 coaches in the club.
- Supporting staff members with their professional development and increasing their qualifications.

Approved by order of the members of the board of trustees on 30 April 2025 and signed on their behalf by:

DocuSigned by:
Paul Anderson
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P Anderson
(Trustee)

South Durham Gymnastics

Statement of trustees' responsibilities Year ended 30 June 2024


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees on 30 April 2025 and signed on its behalf by:

DocuSigned by:

D21184A5B7E6490...
Paul Anderson
(Trustee)



Independent examiner's report

Year ended 30 June 2024

Independent examiner's report to the trustees of South Durham Gymnastics ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015. 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: 
 Anne Hallowell

Dated: 30 April 2025

BSc DChA FCA

UNW LLP
 Chartered Accountants
 Newcastle upon Tyne

South Durham Gymnastics

Statement of financial activities Year ended 30 June 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	-	-	6,850
Charitable activities	4	482,126	482,126	582,967
Other trading activities	5	-	-	34
Investments		22,399	22,399	11,168
Total income		504,525	504,525	601,019
Expenditure on:				
Raising funds		330	330	-
Charitable activities		483,886	483,886	568,854
Total expenditure		484,216	484,216	568,854
Net movement in funds		20,309	20,309	32,165
Reconciliation of funds:				
Total funds brought forward		38,120	38,120	5,955
Net movement in funds		20,309	20,309	32,165
Total funds carried forward		58,429	58,429	38,120

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

South Durham Gymnastics

Balance sheet
At 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	48,256	65,866
		<u>48,256</u>	<u>65,866</u>
Current assets			
Debtors	9	700	1,234
Cash at bank and in hand		53,405	63,834
		<u>54,105</u>	<u>65,068</u>
Creditors: amounts falling due within one year	10	(26,363)	(65,314)
Net current assets / (liabilities)		<u>27,742</u>	<u>(246)</u>
Total assets less current liabilities		<u>75,998</u>	<u>65,620</u>
Creditors: amounts falling due after more than one year	11	(17,569)	(27,500)
Net assets excluding pension asset		<u>58,429</u>	<u>38,120</u>
Total net assets		<u><u>58,429</u></u>	<u><u>38,120</u></u>
Charity funds			
Unrestricted funds	12	58,429	38,120
Total funds		<u><u>58,429</u></u>	<u><u>38,120</u></u>

The financial statements were approved and authorised for issue by the trustees on 30 April 2025 and signed on their behalf by:

DocuSigned by:

Paul Anderson

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Paul Anderson
(Trustee)

The notes on pages 10 to 19 form part of these financial statements.

South Durham Gymnastics

Statement of cash flows Year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	104	(2,638)
Cash flows from investing activities		
Dividends, interests and rents from investments	22,399	11,168
Purchase of tangible fixed assets	-	(18,270)
Net cash provided by/(used in) investing activities	22,399	(7,102)
Cash flows from financing activities		
Cash inflows from new borrowing	-	36,960
Repayments of borrowing	(32,932)	(12,999)
Net cash (used in)/provided by financing activities	(32,932)	23,961
Change in cash and cash equivalents in the year	(10,429)	14,221
Cash and cash equivalents at the beginning of the year	63,834	49,613
Cash and cash equivalents at the end of the year	53,405	63,834

The notes on pages 10 to 19 form part of these financial statements

South Durham Gymnastics

Notes to the financial statements

Year ended 30 June 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South Durham Gymnastics constitutes a public benefit entity under FRS 102.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

1.2 Going concern

Cashflow forecasts are updated on a monthly basis and reviewed by management and trustees.

After submitting a complaint to the Financial Ombudsman Service with regard to cover for legal expenses incurred in previous years in relation to previously reported disciplinary matters, in February 2025 the Financial Ombudsman Service made a final decision and the charity's complaint was upheld. In April 2025 the charity received an interim payment on account amounting to £113,000. In addition, interest is also to be paid, accruing to approximately £24,000. Discussions are still ongoing regarding total final settlement. Moving forward, and as a result of both coaches being able to return to work in July 2023 after the investigation the charity does not expect to incur further legal costs in relation to the previous suspensions.

Consequently the trustees are satisfied that the charity will be able to meet all liabilities as they fall due for at least the next 12 months.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

South Durham Gymnastics

Notes to the financial statements

Year ended 30 June 2024

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

The estimated useful lives are as follows:

Gym equipment	- 10 years
Office equipment	- 10 years

1.7 Debtors

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

South Durham Gymnastics

Notes to the financial statements

Year ended 30 June 2024

1. Accounting policies (continued)

1.8 Cash at bank and in hand

Cash at bank and 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.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

In preparing these financial statements the trustees do not consider there were any significant areas of judgment or estimation uncertainty that were required in applying the charity's accounting policies as set out above.

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

3. Donations

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants			
Grants	-	-	6,850

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Subscriptions and classes	482,126	482,126	582,967

5. Income from other trading activities

Income from fundraising events

	Total funds 2024 £	Total funds 2023 £
Fundraising	-	34

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of gymnastics sessions and coaching	342,198	141,689	483,887

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Provision of gymnastics sessions and coaching	436,068	132,786	568,854

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	282,658	282,658	380,793
Depreciation	17,610	17,610	17,020
Classes and competitions	41,930	41,930	38,255
	<u>342,198</u>	<u>342,198</u>	<u>436,068</u>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Building, rent and rates	94,880	94,880	63,106
Office and administration	23,863	23,863	18,599
Legal and professional	19,526	19,526	47,721
Independent examination fee	3,420	3,420	3,360
	<u>141,689</u>	<u>141,689</u>	<u>132,786</u>

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

7. Staff costs

	2024 £	2023 £
Wages and salaries	247,130	337,515
Social security costs	10,859	19,602
Other pension costs	24,669	23,676
	<u>282,658</u>	<u>380,793</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>25</u>	<u>29</u>

No employee received remuneration amounting to more than £60,000 in either year.

No trustees received any remuneration, benefits or reimbursement of expenses for their services to the charity during the period.

The Key management personnel, which comprises the trustees, 2 managers and the head coach, received total remuneration of £115,338 (2023: £157,557).

8. Tangible fixed assets

	Gym equipment £	Office equipment £	Total £
Cost			
At 1 July 2023	157,509	18,586	176,095
At 30 June 2024	<u>157,509</u>	<u>18,586</u>	<u>176,095</u>
Depreciation			
At 1 July 2023	97,206	13,023	110,229
Charge for the year	15,751	1,859	17,610
At 30 June 2024	<u>112,957</u>	<u>14,882</u>	<u>127,839</u>

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

8. Tangible fixed assets (continued)

	Gym equipment £	Office equipment £	Total £
Net book value			
At 30 June 2024	44,552	3,704	48,256
At 30 June 2023	60,303	5,563	65,866

9. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	700	-
Grants receivable	-	1,234

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Coronavirus bounce-back loan	10,000	10,000
Other taxation and social security	2,043	5,993
Other creditors	10,960	33,961
Accruals and deferred income	3,360	15,360
	26,363	65,314

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

	2024 £	2023 £
Coronavirus bounce-back loan	17,569	27,500

The Coronavirus bounce-back loan is 80% guaranteed by the UK Government. The loan is over a 6 year term with a payment holiday for the first 12 months. The loan is unsecured and accrues interest at 2.5% per annum. See note 10 for the amount due in less than 1 year.

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General funds	38,120	504,525	(484,216)	58,429

Statement of funds - prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General funds	5,955	601,019	(568,854)	38,120

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	20,309	32,165
Adjustments for:		
Depreciation charges	17,610	17,020
Dividends, interests and rents from investments	(22,399)	(11,168)
Decrease in debtors	534	-
Decrease in creditors	(15,950)	(40,655)
Net cash provided by/(used in) operating activities	104	(2,638)

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

14. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	53,405	63,834
Total cash and cash equivalents	53,405	63,834

15. Analysis of changes in net debt

	At 1 July 2023 £	Cash flows £	Other non- cash changes £	At 30 June 2024 £
Cash at bank and in hand	63,834	(10,429)	-	53,405
Debt due within 1 year	(10,000)	9,931	(9,931)	(10,000)
Debt due after 1 year	(27,500)	-	9,931	(17,569)
Related derivatives	(33,961)	23,001	-	(10,960)
	(7,627)	22,503	-	14,876

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £24,669 (2023: £23,676). Contributions totaling £nil (2023: £nil) were payable to the fund at the balance sheet date.

17. Operating lease commitments

At 30 June 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	15,000	15,000
Later than 1 year and not later than 5 years	60,000	60,000
Later than 5 years	71,959	86,959
	146,959	161,959

South Durham Gymnastics

Notes to the financial statements Year ended 30 June 2024

18. Related party transactions

Paul Anderson is a trustee and a partner of Anderson & Co. During the year accountancy fees of £6,240 were paid to him by the charity (2023: £3,696).

During the previous year, the charity received a loan of £36,960 from staff members of the charity. £10,960 (2023: £33,961) were outstanding at year end and included in other creditors.

19. Post balance sheet events

After submitting a complaint to the Financial Ombudsman Service with regard to cover for legal expenses incurred in previous years in relation to previously reported disciplinary matters, in February 2025 the Financial Ombudsman Service made a final decision and the charity's complaint was upheld. In April 2025 the charity received an interim payment on account amounting to £113,000. In addition, interest is also to be paid, accruing to approximately £24,000. Discussions are still ongoing regarding total final settlement.



UNW LLP
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

Dear Sirs

South Durham Gymnastics

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 June 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

We confirm that the charity qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30 June 2024 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.

There are no uncorrected misstatements identified.

Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. There are no restricted grants or donations received in the current year.

Yours faithfully

DocuSigned by:

Paul Anderson

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Signed on behalf of the board of trustees
South Durham Gymnastics
30 April 2025

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Anne Hallowell

annehallowell@unw.co.uk

Partner

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Andrew Wimshurst

andrewwimshurst@unw.co.uk

Accounting Services Manager

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