

The Charity Registration Number is :- 1171528

The Dynamic Gymnastics Foundation

Trustees report and financial statements for the year ended

30 September 2022

The Dynamic Gymnastics Foundation

Report and accounts for the year ended 30 September 2022

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The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2022

Reference and administrative details

The charity name

The legal name of the charity is:- The Dynamic Gymnastics Foundation

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1171528

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The principal operating address of the charity is:-

18 Kielder Avenue
Beacon Lane, Cramlington
Northumberland, NE23 8JT

The Trustees in office on the date the report was approved were:-

L Hodgson, Chairman
L Slater, Secretary
M Arries

The following persons served as Trustees during the year ended 30 September 2022 :-

L Hodgson, Chairman
L Slater, Secretary
M Arries

The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2022

The Trustees present their annual report together with the financial statements for the financial year to 30 September 2022.

Objects and activities of the charity

The Charity's objects are the promotion of community participation in healthy recreation, in particular, gymnastics, by the provision of such financial grants or assistance, and/or relevant equipment, as deemed necessary and appropriate by the Trustees.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to guidance, issued by The Charity Commission and The Fundraising Regulator, and believe that all fundraising activities during the period of report have been professional, ethical, truthful and in the short, medium and long term relevant to the community benefit.

Fundraising efforts during the period of report continued to be impacted as the Covid 19 pandemic progressed although government restrictions imposed upon the operation of the charity's wholly-owned subsidiary, Northern Gymnastics Club CIC, eased progressively during the year. Further negative impact upon available potential income streams for the charity began to be felt as a result of high inflation and cost of living increases affecting the UK as a result of war in Ukraine and the general downturn in the world economy. The charity will continue in its efforts to source relevant grants and other income in furtherance of its objects into the future.

The main achievements and performance of the charity during the year.

Review of activities

Negative impacts as outlined above have limited the CIO's fund-raising activities during the period of report, however, despite these challenges, the charity's wholly-owned subsidiary was able to successfully continue to offer gymnastics activity to both existing members and many new children living in the community wishing to join the club. The club remains in a phase of recovery, whilst moving towards sustainable expansion, and the trustees remain confident in their approach in supporting the club for the long-term benefit to the children and young people of the community.

The provision of year-round indoor, safe and effective physical activities for club members is, in the opinion of the trustees, vital to the health and wellbeing of our young people and the role of the gymnastics club continues to hold great importance as the community recovers from the serious negative effects caused by the pandemic, and its associated restrictions to normal life, as well as coping with the current challenges being faced by people in general.

Financial review

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2022

Policies on reserves

In the period of report, the Charity has generated £16,430 of gross unrestricted income, and £750 of gross restricted income and has expended £16,413, leaving surpluses of £70,787 to carry forward.

The costs of general fund-raising activities have been covered from income raised from those activities. The charity incurred modest running costs of £871. Remaining funds are to be carried forward for use in future periods.

The Charity maintains a reserve fund of £1,500, an amount that the Trustees deem adequate to meet the Charity's modest internal operational costs.

Structure, governance and management

Constitution

The charity is a Charitable Incorporated Organisation incorporated on 8 February 2017 and commenced operation on that date.

Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of its Constitution dated 3rd February 2017.

Statement of Trustees' Responsibilities

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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 Constitution. 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.

The Trustees are also responsible for the contents of the Trustees' report.

This report was approved by the board of trustees on 26 January 2023, and signed on their behalf by:



L Hodgson
Chairman and Trustee

The Dynamic Gymnastics Foundation


Accountants' report to the Trustees on the preparation of the unaudited financial statements of The Dynamic Gymnastics Foundation for the year ended 30 September 2022

In order to assist you to fulfil your duties, we have prepared for your approval the financial statements of The Dynamic Gymnastics Foundation for the year ended 30 September 2022, from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of The Dynamic Gymnastics Foundation, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Dynamic Gymnastics Foundation and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that The Dynamic Gymnastics Foundation has kept adequate accounting records and to prepare accounts that give a true and fair view of the assets, liabilities, financial position and profit/loss. You consider that The Dynamic Gymnastics Foundation is exempt from the audit requirements for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Dynamic Gymnastics Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



PD Tax & Accounting Limited
Accountants and Chartered Tax Advisers
Baltimore House
Baltic Business Quarter
Gateshead
NE8 3DF

15-Dec-22

The Dynamic Gymnastics Foundation - Statement of Financial Activities for the year ended 30 September 2022

Statement of Financial Activities for the year ended 30 September 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	6,032	750	6,782	1,078
Other trading activities	A3	10,274	-	10,274	7,276
Investments	A4	24	-	24	79
Other	A5	100	-	100	-
Total income	A	16,430	750	17,180	8,433
Expenditure on:					
Raising funds	B1	333	-	333	197
Charitable activities	B2	15,330	750	16,080	14,382
Total expenditure	B	15,663	750	16,413	14,579
Net income/(expenditure) for the year		767	-	767	(6,146)
Net income after transfers	A-B-C	767	-	767	(6,146)
Net movement in funds		767	-	767	(6,146)
Reconciliation of funds:-	E				
Total funds brought forward		70,020	-	70,020	76,166
Total funds carried forward		70,787	-	70,787	70,020

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 9 to 17 form an integral part of these accounts

The Dynamic Gymnastics Foundation - Statement of Financial Activities for the year ended 30 September 2022

The Dynamic Gymnastics Foundation - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	1,078	-	1,078
Other trading activities	A3	7,276	-	7,276
Investments	A4	79	-	79
Total income	A	8,433	-	8,433
Expenditure on:				
Raising funds	B1	197	-	197
Charitable activities	B2	14,382	-	14,382
Total expenditure	B	14,579	-	14,579
Net expenditure for the year		(6,146)	-	(6,146)
Transfers between funds	C	2,634	(2,634)	-
Net income after transfers		(3,512)	(2,634)	(6,146)
Net movement in funds		(3,512)	(2,634)	(6,146)
Reconciliation of funds:-	E			
Total funds brought forward		73,532	2,634	76,166
Total funds carried forward		70,020	-	70,020

All activities derive from continuing operations

The notes attached on pages 9 to 17 form an integral part of these accounts

The Dynamic Gymnastics Foundation - Statement of Financial Activities for the year ended 30 September 2022

The Dynamic Gymnastics Foundation

Income and Expenditure Account for the year ended 30 September 2022

	2022 £	2021 £
Income		
Income from operations		
Gift aid donations received from subsidiary undertaking	12,056	7,354
Investment income	5,000	1,000
Interest receivable		
	24	79
Gross income in the year before exceptional items	<u>17,080</u>	<u>8,433</u>
Exceptional items:		
Compensation	100	-
Gross income in the year including exceptional items	<u>17,180</u>	<u>8,433</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	7,492	7,386
Depreciation and amortisation	8,238	6,646
Fundraising costs	333	197
Governance costs	350	350
Total expenditure in the year	<u>16,413</u>	<u>14,579</u>
Net income before tax in the financial year	767	(6,146)
Net income after tax in the financial year	<u>767</u>	<u>(6,146)</u>
Retained surplus for the financial year	<u>767</u>	<u>(6,146)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 9 to 17 form an integral part of these accounts

The Dynamic Gymnastics Foundation - Balance Sheet as at 30 September 2022

		SORP		
	Note	Ref	2022	2021
			£	£
Fixed assets		A		
Tangible assets	5	A2	53,695	46,012
Investments held as fixed assets	6	A4	1	1
Total fixed assets			<u>53,696</u>	<u>46,013</u>
Current assets		B		
Debtors	7	B2	1,434	216
Cash at bank and in hand		B4	16,007	24,441
Total current assets			<u>17,441</u>	<u>24,657</u>
Creditors: amounts falling due within one year	8	C1	<u>(350)</u>	<u>(650)</u>
Net current assets			<u>17,091</u>	<u>24,007</u>
The total net assets of the charity			<u>70,787</u>	<u>70,020</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	12	D2	-	-
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Unrestricted Funds

Unrestricted Revenue Funds	12	D3	70,787	70,020
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Designated Funds

Total charity funds			<u>70,787</u>	<u>70,020</u>
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The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.



L Slater

Trustee

Approved by the board of trustees on 26 January 2023

The notes attached on pages 9 to 17 form an integral part of these accounts

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 September 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The Dynamic Gymnastics Foundation constitutes a public benefit entity as defined by FRS 102.

Income recognition

All income is recognised in the statement of financial activities (SOFA) 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.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

The Dynamic Gymnastics Foundations owns all of the share capital of its asset-locked trading subsidiary, Northern Gymnastics Club CIC. The CIC operates wholly for the benefit of the local community.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value or subsequent revaluation net of any depreciation and any provision for impairment. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	10% straight line
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Debtors

Trade and other debtors are measured at their recoverable amounts at the balance sheet date. Prepayments are measured at the amount prepaid.

Creditors and provisions

A liability is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated. 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.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,238	6,646

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity.

5 Tangible fixed assets

	Plant & Machinery £	Total £
Cost		
At 1 October 2021		
Additions	66,466	66,466
At 30 September 2022	15,921	15,921
	82,387	82,387
Depreciation		
At 1 October 2021		
Charge for the year	20,454	20,454
At 30 September 2022	8,238	8,238
	28,692	28,692
Net book value		
At 30 September 2022	53,695	53,695
At 30 September 2021	46,012	46,012

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

6 Investments held as fixed assets

	Investments in subsidiaries	Total
	£	£
Carrying values of investments		
At 1 October 2021	1	1
At 30 September 2022	<u>1</u>	<u>1</u>
Analysis between fair value and historical cost		
Investments as above held at historical cost, less any write down	1	1

7 Debtors

	2022	2021
	£	£
Trade debtors	91	29
Prepayments and accrued income	474	187
Other debtors	869	-
	<u>1,434</u>	<u>216</u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	350	350
PAYE, NIC VAT and other taxes	-	300
	<u>350</u>	<u>650</u>

9 Income and Expenditure account summary

	2022	2021
	£	£
At 1 October 2021	70,020	76,166
Surplus/(loss) after tax for the year	767	(6,146)
At 30 September 2022	<u>70,787</u>	<u>70,020</u>

10 Related party transactions

During the year, The Dynamic Gymnastics Foundation held the entire capital (1 share for £1) of the Northern Gymnastics Club CIC, which is its wholly owned asset-locked trading subsidiary.

During the year, The Dynamic Gymnastics Foundation made a grant to the Northern Gymnastics Club CIC for the hire of gymnastics equipment, totalling £7,200.

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

11 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	53,695	-	-	53,695
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	17,441			17,441
Current Liabilities	(350)	-	-	(350)
	<u>70,787</u>	<u>-</u>	<u>-</u>	<u>70,787</u>

At 1 October 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	46,012	-	-	46,012
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	24,657	-	-	24,657
Current Liabilities	(650)	-	-	(650)
	<u>70,020</u>	<u>-</u>	<u>-</u>	<u>70,020</u>

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 13 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	70,020	767	-	70,787
Total unrestricted and designated funds	<u>70,020</u>	<u>767</u>	<u>-</u>	<u>70,787</u>
Restricted funds:-				
Bleacher seating	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>70,020</u>	<u>767</u>	<u>-</u>	<u>70,787</u>

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2022

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	16,430	(15,663)	-	767
Restricted funds:-				
Bleacher seating	750	(750)	-	-
	<u>17,180</u>	<u>(16,413)</u>	<u>-</u>	<u>767</u>

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted general funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds:-

Bleacher seating

This fund represents funds provided to be used for the purchase of seating. These funds were received in the period and have been spent in the period, and the fund conditions have been satisfied.

15 Ultimate controlling party

The charity is under the control of its trustees

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP

16 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts				
Small donations individually less than £1000	1,032	-	1,032	78
Gift aid donations from subsidiary undertakings	5,000	-	5,000	1,000
Total donations and gifts from individuals	6,032	-	6,032	1,078
Capital grants from non public bodies				
Small grants individually less than £1000	-	750	750	-
Total private sector capital grants	-	750	750	-
Total Donations and Legacies	6,032	750	6,782	1,078

A1

17 Income from trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income from fundraising events	2,773	-	2,773	1,156
Hire of charity owned assets	6,000	-	6,000	6,000
Spectator seat income	1,232	-	1,232	-
Income from the sale of donated goods	269	-	269	120
Total from other activities	10,274	-	10,274	7,276

A3

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP

18 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	24	-	24	79
Total investment income	A4 24	-	24	79

19 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants to institutions	7,304	-	7,304	7,200
Total grantmaking costs	B2c 7,304	-	7,304	7,200

20 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Administrative overheads				
Trustee indemnity insurance	188	-	188	186
Financial costs				
Depreciation & Amortisation in total for the period	8,238	-	8,238	6,646
Support costs before reallocation	8,426	-	8,426	6,832
Total support costs	8,426	-	8,426	6,832

The basis of allocation of costs between activities is described under accounting policies

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Accountancy costs	350	-	350	350
Total Governance costs	350	-	350	350

22 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a -	-	-	-
Total charitable trading costs	B2b -	-	-	-
Total grantmaking costs	B2c 7,304	-	7,304	7,200
Total support costs	B2d 8,426	-	8,426	6,832
Total Governance costs	B2e 350	-	350	350
Movements in provisions and commitments	B2e -	-	-	-
Total charitable expenditure	B2 16,080	-	16,080	14,382

23 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Raising funds	333	-	333	197
Total fundraising costs	B1 333	-	333	197