

The Charity Registration Number is :- 1171528

The Dynamic Gymnastics Foundation

Trustees report and financial statements for the year ended

30 September 2023

The Dynamic Gymnastics Foundation

Report and accounts for the year ended 30 September 2023

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The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2023

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 Anderson, Secretary
M Arries

The following persons served as Trustees during the year ended 30 September 2023 :-

L Hodgson, Chairman
L Anderson, Secretary
M Arries

The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2023

The Trustees present their annual report together with the financial statements for the financial year to 30 September 2023.

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 have recovered significantly following the severe impact of the Covid 19 pandemic and related government restrictions imposed upon the operation of the charity's wholly-owned subsidiary, Northern Gymnastics Club CIC.

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

Review of activities

The charity's wholly-owned subsidiary was able to recover to pre-pandemic levels of operation, continuing to offer gymnastics activity to both existing members and new children living in the community wishing to join the club. The club expansion project remains in a phase of slow growth as cost of living pressures and other constraints over the past year have had an impact.

The trustees remain confident in their approach in continuing to support 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 gymnastics club is highly regarded locally, with rising membership demand and a significant waiting list.

The post pandemic pressures of the national economy have affected the availability of external fund raising opportunities through grants and donations, however the trustees consider their decision for the charity to acquire the gymnastics club as a subsidiary, to have been successful. The trustees will continue to monitor the progress of its subsidiary to ensure that it continues to operate efficiently whilst delivering a high standard of service to its members, at affordable cost, and provides much needed health benefits to as many children and young people as possible.

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 2023

Policies on reserves

In the period of report, the Charity has generated £45,409 of gross unrestricted income and has expended £13,677, leaving surpluses of £102,519 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 £1,745. 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 19 December 2023, and signed on their behalf by:



L Hodgson
Chairman and Trustee

The Dynamic Gymnastics Foundation

Report of the Independent Examiner to the Trustees of the Dynamic Gymnastics Foundation on the financial statements for the year ended 30 September 2023

We report on the financial statements of The Dynamic Gymnastics Foundation for the year ended 30 September 2023, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2019 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, under the historical cost convention, and in accordance with the accounting policies set out in the accounts, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the Trustees and the Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit and that an Independent Examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Act;
- the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- State whether particular matters have come to my attention. "

Independent examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Paul Dixon CTA MAAT

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

05-Dec-23

The Dynamic Gymnastics Foundation - Statement of Financial Activities for the year ended 30 September 2023

Statement of Financial Activities for the year ended 30 September 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	30,530	-	30,530	6,782
Other trading activities	A3	14,613	-	14,613	10,274
Investments	A4	66	-	66	24
Other	A5	200	-	200	100
Total income	A	45,409	-	45,409	17,180
Expenditure on:					
Raising funds	B1	808	-	808	333
Charitable activities	B2	12,869	-	12,869	16,080
Total expenditure	B	13,677	-	13,677	16,413
Net income for the year		31,732	-	31,732	767
Net movement in funds		31,732	-	31,732	767
Reconciliation of funds:-					
	E				
Total funds brought forward		70,787	-	70,787	70,020
Total funds carried forward		102,519	-	102,519	70,787

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 separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

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 2023

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 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	6,032	750	6,782
Other trading activities	A3	10,274	-	10,274
Other	A5	100	-	100
Investments	A4	24	-	24
Total income	A	16,430	750	17,180
Expenditure on:				
Raising funds	B1	333		333
Charitable activities	B2	15,330	750	16,080
Total expenditure	B	15,663	750	16,413
Net income for the year		767	-	767
Net movement in funds		767	-	767
Reconciliation of funds:-	E			
Total funds brought forward		70,020	-	70,020
Total funds carried forward		70,787	-	70,787
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 2023

The Dynamic Gymnastics Foundation

Income and Expenditure Account for the year ended 30 September 2023

	2023 £	2022 £
Income		
Income from operations	15,143	12,056
Gift aid donations received from subsidiary undertaking	30,000	5,000
Investment income		
Interest receivable	66	24
Gross income in the year before exceptional items	45,209	17,080
Exceptional items:		
Compensation	200	100
Gross income in the year including exceptional items	45,409	17,180
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	3,787	7,492
Depreciation and amortisation	8,332	8,238
Fundraising costs	808	333
Governance costs	750	350
Total expenditure in the year	13,677	16,413
Net income before tax in the financial year	31,732	767
Net income after tax in the financial year	31,732	767
Retained surplus for the financial year	31,732	767

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 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	5	A2	46,298	53,695
Investments held as fixed assets	6	A4	1	1
Total fixed assets			<u>46,299</u>	<u>53,696</u>
Current assets		B		
Debtors	7	B2	326	1,434
Cash at bank and in hand		B4	57,241	16,007
Total current assets			<u>57,567</u>	<u>17,441</u>
Creditors: amounts falling due within one year	8	C1	<u>(1,347)</u>	<u>(350)</u>
Net current assets			<u>56,220</u>	<u>17,091</u>
The total net assets of the charity			<u>102,519</u>	<u>70,787</u>

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

Unrestricted Funds

Unrestricted Revenue Funds	12	D3	102,519	70,787
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Designated Funds

Total charity funds			<u>102,519</u>	<u>70,787</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.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

L Anderson

L Anderson

Trustee

Approved by the board of trustees on 19 December 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 2023

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 2024, 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 2023

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 2023

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

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,332	8,238

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 2022	82,387	82,387
Additions	936	936
At 30 September 2023	83,323	83,323
Depreciation		
At 1 October 2022	28,693	28,693
Charge for the year	8,332	8,332
At 30 September 2023	37,025	37,025
Net book value		
At 30 September 2023	46,298	46,298
At 30 September 2022	53,694	53,694

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2023

6 Investments held as fixed assets

	Investments in subsidiaries	Total
	£	£
Carrying values of investments		
At 1 October 2022	1	1
At 30 September 2023	1	1
Analysis between fair value and historical cost		
Investments as above held at historical cost, less any write down	1	1

7 Debtors

	2023	2022
	£	£
Trade debtors	69	91
Prepayments and accrued income	257	474
Other debtors	-	869
	326	1,434

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	750	350
PAYE, NIC VAT and other taxes	597	-
	1,347	350

9 Income and Expenditure account summary

	2023	2022
	£	£
At 1 October 2022	70,787	70,020
Surplus after tax for the year	31,732	767
At 30 September 2023	102,519	70,787

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 £3,600.

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2023

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

At 30 September 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	46,298	-	-	46,298
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	57,567	-	-	57,567
Current Liabilities	(1,347)	-	-	(1,347)
	102,519	-	-	102,519

At 1 October 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)
	70,787	-	-	70,787

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

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 13 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	70,787	31,732	-	102,519
Total unrestricted and designated funds	70,787	31,732	-	102,519
Restricted funds:-	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	70,787	31,732	-	102,519

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2023

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	45,409	(13,677)	-	31,732
	<u>45,409</u>	<u>(13,677)</u>	<u>-</u>	<u>31,732</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:-

- There were no restricted funds in the reporting period.

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 2023 as required by the SORP

16 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts				
Small donations individually less than £1000	530	-	530	1,032
Gift aid donations from subsidiary undertakings	30,000	-	30,000	5,000
Total donations and gifts from individuals	30,530	-	30,530	6,032

Capital grants from non public bodies

Small grants individually less than £1000	-	-	-	750
Total private sector capital grants	-	-	-	750

Total Donations and Legacies

A1	30,530	-	30,530	6,782
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17 Income from trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from fundraising events	3,668	-	3,668	2,773
Hire of charity owned assets	6,000	-	6,000	6,000
Spectator seat income	4,722	-	4,722	1,232
Income from the sale of donated goods	223	-	223	269
Total from other activities	14,613	-	14,613	10,274

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

18 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	66	-	66	24
Total investment income	A4 66	-	66	24

19 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants to institutions	3,600	-	3,600	7,304
Total grantmaking costs	B2c 3,600	-	3,600	7,304

20 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Administrative overheads				
Trustee indemnity insurance	187	-	187	188
Financial costs				
Depreciation & Amortisation in total for the period	8,332	-	8,332	8,238
Support costs before reallocation	8,519	-	8,519	8,426
Total support costs	8,519	-	8,519	8,426

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 2023 as required by the SORP

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Accountancy costs	750	-	750	350
Total Governance costs	750	-	750	350

22 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total grantmaking costs	B2c	3,600	-	3,600	7,304
Total support costs	B2d	8,519	-	8,519	8,426
Total Governance costs	B2e	750	-	750	350
Total charitable expenditure	B2	12,869	-	12,869	16,080

23 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Raising funds		808	-	808	333
Total fundraising costs	B1	808	-	808	333