

The Charity Registration Number is :- 1171528

The Dynamic Gymnastics Foundation

Trustees report and financial statements for the year ended

30 September 2025

The Dynamic Gymnastics Foundation

Report and accounts for the year ended 30 September 2025

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The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2025

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 2025 :-

L Hodgson, Chairman
L Anderson, Secretary
M Arries

The Dynamic Gymnastics Foundation

Trustees' Annual Report for the year ended 30 September 2025

The Trustees present their annual report together with the financial statements for the financial year to 30 September 2025.

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.

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

Review of activities

The charity's wholly-owned subsidiary continued to offer gymnastics activity to both existing members and new children living in the community wishing to join the club. The club expansion project continues to proceed well despite the challenges of cost of living pressures upon parents.

The trustees are satisfied with the financial results of the club during the period of report and therefore 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 gymnastics club is highly regarded locally, with continuing rising membership demand and a significant waiting list.

The post pandemic and current world economy pressures have continued to affect the availability of external fund raising opportunities through grants and donations, however the trustees maintain their view that the decision for the charity to have acquired 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 2025

Policies on reserves

In the period of report, the Charity has generated £36,531 of gross unrestricted income and has expended £13,695, leaving surpluses of £160,297 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 £1,444. 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 31 January 2026, 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 2025

We report on the financial statements of The Dynamic Gymnastics Foundation for the year ended 30 September 2025, 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

06-Jan-26

The Dynamic Gymnastics Foundation - Statement of Financial Activities for the year ended 30 September 2025

Statement of Financial Activities for the year ended 30 September 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	21,352	-	21,352	30,557
Other trading activities	A3	13,538	-	13,538	15,991
Investments	A4	1,165	-	1,165	508
Other	A5	476	-	476	-
Total income	A	36,531	-	36,531	47,056
Expenditure on:					
Raising funds	B1	507	-	507	849
Charitable activities	B2	13,188	-	13,188	11,265
Total expenditure	B	13,695	-	13,695	12,114
Net income for the year		22,836	-	22,836	34,942
Net movement in funds		22,836	-	22,836	34,942
Reconciliation of funds:-					
	E				
Total funds brought forward		137,461	-	137,461	102,519
Total funds carried forward		160,297	-	160,297	137,461

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 2025

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	30,557	-	30,557
Other trading activities	A3	15,991	-	15,991
Investments	A4	508	-	508
Total income	A	47,056	-	47,056
Expenditure on:				
Raising funds	B1	849	-	849
Charitable activities	B2	11,265	-	11,265
Total expenditure	B	12,114	-	12,114
Net income for the year		34,942	-	34,942
Net movement in funds		34,942	-	34,942
Reconciliation of funds:-				
	E			
Total funds brought forward		102,519	-	102,519
Total funds carried forward		137,461	-	137,461

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 2025

The Dynamic Gymnastics Foundation

Income and Expenditure Account for the year ended 30 September 2025

	2025 £	2024 £
Income		
Income from operations	14,890	16,548
Gift aid donations received from subsidiary undertaking	20,000	30,000
Investment income		
Interest receivable	1,165	508
Gross income in the year before exceptional items	36,055	47,056
Exceptional items:		
Realised gains on disposals of tangible fixed assets held for the charity's own use	476	-
Gross income in the year including exceptional items	36,531	47,056
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	1,246	2,183
Depreciation and amortisation	11,192	8,332
Fundraising costs	507	849
Governance costs	750	750
Total expenditure in the year	13,695	12,114
Net income before tax in the financial year	22,836	34,942
Net income after tax in the financial year	22,836	34,942
Retained surplus for the financial year	22,836	34,942

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 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	5	A2	56,695	37,966
Investments held as fixed assets	6	A4	1	1
Total fixed assets			<u>56,696</u>	<u>37,967</u>
Current assets		B		
Debtors	7	B2	4,146	2,594
Cash at bank and in hand		B4	100,205	98,410
Total current assets			<u>104,351</u>	<u>101,004</u>
Creditors: amounts falling due within one year	8	C1	<u>(750)</u>	<u>(1,510)</u>
Net current assets			<u>103,601</u>	<u>99,494</u>
The total net assets of the charity			<u>160,297</u>	<u>137,461</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	160,297	137,461
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Designated Funds

Total charity funds			<u>160,297</u>	<u>137,461</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

Trustee

Approved by the board of trustees on 31 January 2026

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 2025

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 2025, 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 2025

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 2025

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

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	11,192	8,332

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 2024	83,323	83,323
Additions	30,487	30,487
Disposals	(1,889)	(1,889)
At 30 September 2025	111,921	111,921
Depreciation		
At 1 October 2024	45,357	45,357
Charge for the year	11,192	11,192
On disposals	(1,323)	(1,323)
At 30 September 2025	55,226	55,226
Net book value		
At 30 September 2025	56,695	56,695
At 30 September 2024	37,966	37,966

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2025

6 Investments held as fixed assets

	Investments in subsidiaries	Total
	£	£
Carrying values of investments		
At 1 October 2024	1	1
At 30 September 2025	<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

	2025	2024
	£	£
Trade debtors	919	2,257
Prepayments and accrued income	397	337
VAT	2,830	-
	<u>4,146</u>	<u>2,594</u>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	750	750
PAYE, NIC VAT and other taxes	-	760
	<u>750</u>	<u>1,510</u>

9 Income and Expenditure account summary

	2025	2024
	£	£
At 1 October 2024	137,461	102,519
Surplus after tax for the year	22,836	34,942
At 30 September 2025	<u>160,297</u>	<u>137,461</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 grants to the Northern Gymnastics Club CIC for club fees, totalling £244, and for club leotards, totalling £815.

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2025

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

At 30 September 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	56,695	-	-	56,695
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	104,351	-	-	104,351
Current Liabilities	(750)	-	-	(750)
	160,297	-	-	160,297

At 1 October 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	37,966	-	-	37,966
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	101,004	-	-	101,004
Current Liabilities	(1,510)	-	-	(1,510)
	137,461	-	-	137,461

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

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
		See Note 13		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	137,461	22,836	-	160,297
Total unrestricted and designated funds	137,461	22,836	-	160,297
Restricted funds:-				
	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	137,461	22,836	-	160,297

The Dynamic Gymnastics Foundation

Notes to the Accounts for the year ended 30 September 2025

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	36,531	(13,695)	-	22,836
	<u>36,531</u>	<u>(13,695)</u>	<u>-</u>	<u>22,836</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 2025 as required by the SORP

16 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts				
Small donations individually less than £1000	1,352	-	1,352	557
Donations from subsidiary undertakings	20,000	-	20,000	30,000
Total donations and gifts from individuals	21,352	-	21,352	30,557
Total Donations and Legacies	A1 21,352	-	21,352	30,557

17 Income from trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income from fundraising events	3,074	-	3,074	4,088
Hire of charity owned assets	7,800	-	7,800	7,800
Spectator seat income	2,460	-	2,460	3,882
Income from the sale of donated goods	204	-	204	221
Total from other activities	A3 13,538	-	13,538	15,991

18 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	1,165	-	1,165	508
Total investment income	A4 1,165	-	1,165	508

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2025 as required by the SORP

19 Other income and gains

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Summary of Realised Gains				
Realised gains on disposals of tangible fixed assets held for the charity's own use	476	-	476	-
Total other income	A5 476	-	476	-

20 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to individuals	-	-	-	85
Grants to institutions	1,059	-	1,059	1,911
Total grantmaking costs	B2c 1,059	-	1,059	1,996

21 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Administrative overheads				
Trustee indemnity insurance	187	-	187	187
Financial costs				
Depreciation & Amortisation in total for the period	11,192	-	11,192	8,332
Support costs before reallocation	11,379	-	11,379	8,519
Total support costs	11,379	-	11,379	8,519

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

22 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Accountancy costs	750	-	750	750
Total Governance costs	750	-	750	750

The Dynamic Gymnastics Foundation

Detailed analysis of income and expenditure for the year ended 30 September 2025 as required by the SORP

23 Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total grantmaking costs	B2c	1,059	-	1,059	1,996
Total support costs	B2d	11,379	-	11,379	8,519
Total Governance costs	B2e	750	-	750	750
Total charitable expenditure	B2	13,188	-	13,188	11,265

24 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Raising funds		507	-	507	849
Total fundraising costs	B1	507	-	507	849