

DEERNESS GYMNASTICS
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Charity Number: 1212668

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

DEERNESS GYMNASTICS
FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

CONTENTS	PAGES
Officers and professional advisers	1
Trustees' annual report	2 to 6
Independent examiner's report	7 to 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 to 17

DEERNESS GYMNASTICS
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
PERIOD ENDED 30 SEPTEMBER 2025

The board of trustees	Professor Warren Gregson (Chair) Dr John David Green Andrew Burlison
Registered office	Valley View Ushaw Moor Durham DH7 7LS
Charity number	1212668
Accountants	Debére Limited Chartered Accountants Swallow House Parsons House Washington Tyne and Wear NE37 1EZ
Bankers	National Westminster Bank PLC 12 Market Place Durham DH1 3NG

DEERNESS GYMNASTICS
REPORT OF THE TRUSTEES
PERIOD ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the period ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation which was registered with the Charity Commission on 24 March 2025. On 29 August 2025 funds were transferred from the predecessor unincorporated charity, 1144352 Deerness Gymnastics Club.

Board of Trustees

Professor Warren Gregson (Chair) – appointed 10 March 2025
Dr John David Green – appointed 20 September 2025
Andrew Burlison – appointed 30 August 2025

Senior staff members

Katie Lawton – Secretary of Deerness Gymnastics Club Committee
Victoria Copeland – Chair of Deerness Gymnastics Club Committee

Governing document

The charity is governed by the Foundation Model Constitution which was adopted on 10 February 2025.

Policies adopted for the induction and training of trustees

The club has a child protection policy in place. Criminal Records Bureau checks are carried out prior to commencement of employment, trusteeship or volunteer coaching. These checks are carried out in line with statutory requirements every three years.

The club has an equity policy, health and safety policy and first aid policy in place.

The club has recently developed an Emergency Action Plan (EAP).

Over the past year the club has also developed a COVID-19 policy and comprehensive risk assessment which is reviewed and updated regularly.

The charity's organisational structure and any wider network with which the charity works

The Charity is managed by its Senior Staff members.

Deerness Gymnastics Club is a member of the North of England Gymnastics Association and a member of British Gymnastics (Club number: 40946).

In addition, the club has been awarded Sport England Club Mark accreditation as a safe and effective child friendly club (Club mark number: GY0007).

The charity also has community links through different sporting clubs that use the facility.

DEERNESS GYMNASTICS
REPORT OF THE TRUSTEES *(continued)*
PERIOD ENDED 30 SEPTEMBER 2025

Relationship with any related parties

Deerness Gymnastics Club is partnered with several schools and other gymnastic clubs in the North East and offer both Junior and Senior club activities. The club is also partnered with Durham County Council and their 'Club Durham' programme which offers help and advice on running a sports club and volunteering opportunities. We receive regular e-newsletters keeping us up-to-date with local news and the latest funding opportunities and initiatives to support our club.

Trustees' consideration of major risks and the system and procedures to manage them

A club management group is in place to look after the day to day running of the club and check for any potential risks. The Trustees are kept informed of any issues and decisions made to manage them. The trustees have duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All the trustees give their time on a voluntary basis and receive no remuneration or other benefits other than expenses.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The promotion of community participation in healthy recreation in particular by the provision of facilities and coaching for gymnastics in an around Durham and the North East. We provide boys, girls, men's and women's activities from pre-school, beginners, recreational to high level competition work. The children and adults can take part in various activities from basic gymnastic classes to elite acrobatic gymnastics.

Summary of the main activities undertaken for the public benefit in relation to these objects

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our executive committee meetings.

We continue to try to keep our training fees as low as possible so that children, who are interested, have the opportunity to train in the sport and if needed when possible involve local charities and organisations that sometimes are able to assist with fees or training events for special cases or situations.

We continue to support both young and old participants with their continued professional development by covering training costs for coaching qualifications. This benefits people by developing their self-confidence and social skills alongside practical coaching skills and life skills. We welcome all participants regardless of personal backgrounds, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our gymnastic participants and volunteers.

The trustees believe that the objectives and aims outlined above demonstrate their commitment to providing public benefit to all the community who are able to take part in gymnastics and other healthy recreation.

The Trustees confirm their compliance with section 4 of the Charities Act 2006 in respect of the Charity Commission guidance on public benefit.

Additional information

A great contribution is made by member volunteers. The club is very grateful for the many of hours that volunteers have spent refurbishing and maintaining the facility since the premises were taken over from the local council. Without this valuable contribution of time, energy, effort and expertise we would not have been able to achieve so much or even continue to operate.

DEERNESS GYMNASTICS
REPORT OF THE TRUSTEES *(continued)*
PERIOD ENDED 30 SEPTEMBER 2025

Additional information *(continued)*

We have tried to assist some of our less fortunate members with small sponsorship grants to assist their continued participation in the sport as and when required. These requests for support are considered on an individual basis by the coaching team.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the period:

Deerness Gymnastics Club – Annual Highlights

International Success

Our Junior Men's Group of Ed, Ryan, Ben & Jayden were selected to represent Great Britain at the European Championships in Acrobatic Gymnastics.

National Squad Selections

The following gymnasts were selected for the England and Great Britain National Squads

Carys & Peyton – England National Squad

William & Kai – England National Squad

Ed, Ryan, Ben & Jayden – Junior GBR National Performance Programme

Anna, Lucy & Anya – Senior Development GBR National Performance Programme

Hosting a Regional Competition

In April, Deerness Gymnastics proudly hosted a regional acrobatic gymnastics competition.

Over 500 gymnasts attended.

15 clubs from across the region took part.

The event was a fantastic success and showcased the strength of acrobatic gymnastics within the North of England.

National Finals Success

An incredible 27 gymnasts were selected to represent the North of England at the Acrobatic NDP National Finals, achieving outstanding results:

NDP1 Women's Pair – Safiya & Sofia – 🥇 Gold

NDP2 Women's Group – Aleeah, Rose & Eden – 🥉 Bronze

NDP3 Men's Group – Matthew, Angus, Flynn & Luke – 🥇 Gold

Aspire Women's Pair – Sophie & Emily – 🥈 Silver

Aspire Men's Group – Monty, Sam, Zach & Jacob – 🥇 Gold

NDP5 Women's Group – Sophie, Iris & Isla – 🥇 Gold

IDP1 Women's Group – 🥇 Gold

World Class Recognition

Congratulations to Aaron Greally and Jake Palmer, who were each presented with a World Class Gymnast Award in recognition of their achievements competing at Senior International level.

DEERNESS GYMNASTICS
REPORT OF THE TRUSTEES *(continued)*
PERIOD ENDED 30 SEPTEMBER 2025

Staff Development

In August, 12 coaches and volunteers successfully completed a First Aid training course, further strengthening our commitment to providing a safe environment for all members.

Facility Improvements

Significant improvements were completed within the centre, including:

Installation of new carpet throughout the gymnasium

Fitting of three new fire doors

Continued investment in improving the facilities for our gymnasts, staff and visitors

FINANCIAL REVIEW

Brief statement on the charity's policy on reserves

We currently hold cash in the bank which is unrestricted funds. These funds are held in order to meet any unforeseen expenditure that may occur, for example, equipment repairs. It is the policy of the Club to maintain reserves at a level which ensures that core activities could continue during a period of unforeseen difficulty for up to six months.

Further financial review details

Our main source of funds this period has been through membership and a combination of fundraising, grants & donations. We hold a small fund to help families who would otherwise struggle to meet the cost of entrance / training fees

The charity's principal sources of funds (including any fundraising);

Fundraising activities are again mainly reliant on our tuck shop income, which is now really efficient, plus a lot of enthusiastic parents are putting in a lot of effort to raise the funds to replace several pieces of gymnastic equipment.

How expenditure has supported the key objectives of the charity;

Displays and competitions held at the gym continue to be a good source of income

Investment policy and objectives including any ethical investment policy

Our annual Christmas display and inter year junior competitions continue to be our biggest fundraisers.

FUTURE PLANS

We are currently working to build our membership and hope to have gymnasts selected to represent GBR at the European Championships in Bulgaria in October.

We also hope to engage further with the community and other a broader range of activities.

DEERNESS GYMNASTICS
REPORT OF THE TRUSTEES *(continued)*
PERIOD ENDED 30 SEPTEMBER 2025

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statement for each 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 the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

A resolution to re-appoint Claire Miller of DeBére Limited as Independent Examiner for the ensuring year will be proposed at the Annual General Meeting.

Approved by the Board of Trustees on 3 September 2026 and signed on its behalf by



Professor Warren Gregson
Trustee

DEERNESS GYMNASTICS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEERNESS GYMNASTICS
PERIOD ENDED 30 SEPTEMBER 2025

I report on the accounts of the charity for the period ended 30 September 2025, which are set out on pages 9 to 17.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination 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 its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

DEERNESS GYMNASTICS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEERNESS GYMNASTICS *(continued)*
PERIOD ENDED 30 SEPTEMBER 2025

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

debere limited

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date:

DEERNESS GYMNASTICS
STATEMENT OF FINANCIAL ACTIVITIES
PERIOD ENDED 30 SEPTEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income and expenditure				
Income from:				
Donations and legacies	4	329,038	—	329,038
Charitable activities	5	119,656	—	119,656
Other trading activities	6	7,561	—	7,561
Investments	7	<u>3,179</u>	<u>—</u>	<u>3,179</u>
Total income		<u>459,434</u>	<u>—</u>	<u>459,434</u>
Expenditure on:				
Raising funds		—	—	—
Charitable activities	8	135,675	—	135,675
Other expenditure		<u>—</u>	<u>—</u>	<u>—</u>
Total expenditure		<u>135,675</u>	<u>—</u>	<u>135,675</u>
Net income/(expenditure) before gains and losses		323,759	—	323,759
Net gains/(losses) on investments		<u>—</u>	<u>—</u>	<u>—</u>
Net movement in funds	13	<u>323,759</u>	<u>—</u>	<u>323,759</u>
Reconciliation of Funds				
Total funds brought forward		<u>—</u>	<u>—</u>	<u>—</u>
Total funds carried forward		<u>323,759</u>	<u>—</u>	<u>323,759</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 11 to 17 form part of these financial statements

DEERNESS GYMNASTICS
BALANCE SHEET
30 SEPTEMBER 2025

	Notes	2025	
		£	£
Fixed assets			
Tangible assets	14		820
Current assets			
Debtors		—	
Cash at bank and in hand		<u>325,548</u>	
		325,548	
Creditors: amounts falling due within one year	15	<u>(2,609)</u>	
Net current assets/(liabilities)			<u>322,939</u>
NET ASSETS			323,759

The funds of the charity	16		
Unrestricted funds			323,759
Restricted funds			_____
Total funds	17		323,759
			=====

These financial statements were approved by the Board of Trustees on 3 September 2026 and signed on their behalf by:



Professor Warren Gregson
Trustee

The notes on pages 11 to 17 form part of these financial statements

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

1 General information

The charity is a charitable incorporated organisation whose registered office is Valley View, Ushaw Moor, Durham, DH7 7LS.

2 Statement of compliance

The financial statements have been prepared in accordance with the charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the period.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

3 Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

3 Accounting policies *(continued)*

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery - 25% reducing balance

Critical accounting estimates and arrears of judgement

Estimates and judgements 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.

The only significant area of judgement is the useful economic lives of fixed assets, details of which are given above.

4 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Transferred from charity	302,839	–	302,839
Donations and gifts	<u>26,199</u>	<u>–</u>	<u>26,199</u>
	329,038	–	329,038
	<u> </u>	<u> </u>	<u> </u>

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Choreography	1,902	–	1,902
Clothing	1,771	–	1,771
Coach funding	355	–	355
Completion income	25,597	–	25,597
Gymnastic classes	<u>90,031</u>	<u>–</u>	<u>90,031</u>
	119,656	–	119,656
	<u> </u>	<u> </u>	<u> </u>

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

6 Charitable activities – other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Room Hire	5,100	–	5,100
Tuck shop	<u>2,461</u>	<u>–</u>	<u>2,461</u>
	7,561	–	7,561
	<u>=====</u>	<u>=====</u>	<u>=====</u>

7 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bank interest receivable	<u>3,179</u>	<u>–</u>	<u>3,179</u>
	3,179	–	3,179
	<u>=====</u>	<u>=====</u>	<u>=====</u>

8 Costs of charitable activities

	Direct Costs £	Support Costs £	Governance Costs £	Total Funds 2025 £
Accountancy fees	–	–	2,190	2,190
Bank charges	–	573	–	573
Cleaning	–	9,094	–	9,094
Clothing costs	6,889	–	–	6,889
Competition costs	2,838	–	–	2,838
Computer costs	–	1,083	–	1,083
Legal fees	–	908	–	908
Light & heat	–	5,707	–	5,707
Management charges	33,908	–	–	33,908
Membership fees	5,826	–	–	5,826
Printing, postage and stationery	–	445	–	445
Rates and water	–	510	–	510
Repairs and maintenance	–	3,954	–	3,954
Staff costs (<i>note 10</i>)	37,490	–	–	37,490
Subscriptions	–	26	–	26
Telephone	–	526	–	526
Tuck shop	2,883	–	–	2,883
Volunteer expenses	20,663	–	–	20,663
Depreciation	<u>–</u>	<u>162</u>	<u>–</u>	<u>162</u>
	110,497	22,988	2,190	135,675
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

9 Governance costs

	2025
	£
Bookkeeping services	810
Accountancy fees	960
Independent examiner's fees for reporting on the accounts	<u>420</u>
	2,190
	<u><u> </u></u>

10 Analysis of staff costs

	2025
	£
Wages and salaries	33,840
Social security costs	—
Pension costs (defined contribution pension plan)	<u>3,650</u>
	37,490
	<u><u> </u></u>

No employee received remuneration above £60,000 for the current period.

11 Staff numbers

The average monthly head count was 7 staff and the average monthly number of full-time equivalent employees during the period were as follows:

	2025
	No
The parts of the charity in which the employee's work	
Charitable activities	<u>7</u>

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred during the period.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

13 Net movements in funds

Net movement in funds is stated after charging:

**2025
£**

Independent Examination	420
Depreciation	<u>162</u>

14 Tangible fixed assets

	Plant & Machinery £	Total £
Cost		
Balance brought forward	—	—
Additions	982	982
Disposals	<u>—</u>	<u>—</u>
Balance carried forward	<u>982</u>	<u>982</u>
Balance brought forward	—	—
Depreciation charge for the period	162	162
Disposals	<u>—</u>	<u>—</u>
Balance carried forward	<u>162</u>	<u>162</u>
Net book value		
Brought forward	<u>—</u>	<u>—</u>
Carried forward	<u>820</u>	<u>820</u>

15 Creditors: Amounts falling due within one year

**2025
£**

Accruals	1,380
Other creditors	<u>1,229</u>
	<u>2,609</u>

16 Analysis of unrestricted fund movements

For the period ended 30 September 2025:

	Balance At 24 March 2025 £	Incoming Resources £	Resources Expended £	Balance At 30 September 2025 £
Unrestricted funds	<u>—</u>	<u>459,434</u>	<u>(135,675)</u>	<u>323,759</u>

DEERNESS GYMNASTICS
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2025

17 Analysis of Net Assets between Funds

For the period ended September 2025

	Fixed Assets £	Net Current Assets £	Total £
Unrestricted fund	<u>820</u>	<u>322,939</u>	<u>323,759</u>
	820	322,939	323,759
	<u>=====</u>	<u>=====</u>	<u>=====</u>