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Company registration number SC250221 (Scotland)

Charity registration number SC034466 (Scotland)

DUNDEE GYMNASTICS CLUB 2K

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

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DUNDEE GYMNASTICS CLUB 2K

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	P Carson C Huxley B Petersen A Bell L McDowall L Hebenton G A Stirton	 (Appointed 9 June 2025)
Secretary	B Petersen	
Country of incorporation	United Kingdom (Scotland)	SC250221
Charity registration	Scotland	SC034466
Principal address	38,40-42 Brown Street Dundee DD1 5DT	
Registered office	Stannergate House 41 Dundee Road West Broughty Ferry Dundee Scotland DD5 1NB	
Auditor	BK Plus Audit Limited Stannergate House 41 Dundee Road West Broughty Ferry Dundee Scotland DD5 1NB	
Bankers	Bank of Scotland Plc PO Box 17235 Edinburgh EH11 1YH	

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DUNDEE GYMNASTICS CLUB 2K

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DUNDEE GYMNASTICS CLUB 2K

CHAIR'S REPORT

FOR THE YEAR ENDED 31 JANUARY 2026

Dundee Gymnastics Club 2K is a charity, registered with OSCR the Scottish Charity Regulator. As a charity, we are run for the benefit of the members, and any operational surplus is fed straight back into the club. We're also a Company Limited by Guarantee - we're a private, independent organisation with no external funding, no Government or Council funding.

We are affiliated to Scottish Gymnastics and follow all their Codes and Guidance. Scottish Gymnastics membership provides the Insurance for the Club and allows the gymnasts to enter Scottish Gymnastics competitions. All our PVGs and Safeguarding is done through Scottish Gymnastics.

The Directors carry out their directors' duties unpaid, however, they can be paid as coaches, or for other services. The remunerated Directors are Paul Carson as Club Manager and Coach, Bea Petersen as Head Coach and Coach and Clare Huxley for administration.

The Directors over the last year were;

Alison Bell, Director
Paul Carson, Remunerated Director, Coach and Club Manager
Leigh Hebenton, Director
Clare Huxley, Remunerated Director and Club Administrator, Chair of the Directors
Bea Petersen, Remunerated Director and Head Coach
Laura McDowall, Director
Gayle Stirton, Director

2025 has been a productive year of steady growth and successful competition results.

The Brown Street building continues to function very well and we continue to rent use of the McTaggart for our boys, Tumbling and the Women's Artistic performance groups.

The total number of gymnasts in Jan 2026 was 814, up from 788 in Jan 2025, an increase of 26. This is made up of; 116 (122 Jan 2025) Performance Gymnasts training at Brown Street and the McTaggart, 124 (117 Jan 2025) Toddlers and Preschoolers at Brown Street and 574 (549 Jan 2025) Club Gymnasts at Brown Street. We are currently employing 33 people; 1 admin and 32 Coaches (including 1 helper yet to do their level1 course). Plus 2 coaches who work on an ad hoc basis.

Our much valued Safeguarding Officers are Kristine Kearney and Ainsley Swindells. Kristine has steered us through the Scottish Gymnastics Safe Club Procedure.

A massive thanks to all the Families of the gymnasts who make up Dundee Gymnastics Club 2K, the coaches, the Safeguarding Officers and the Directors.

Signed by:
Clare Huxley
0BB0B4769C8B474...
Clare Huxley
Chair of the Directors

Date: 13-Oct-26

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DUNDEE GYMNASTICS CLUB 2K

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2026

The directors present their annual report and financial statements for the year ended 31 January 2026.

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, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable objectives of the charity are the advancement of education, advancement of health, and advancement of public participation in sport. Activities include structured gymnastic coaching, recreational classes, performance training, camps, and community programmes. The Trustees confirm they have had regard to OCSR's guidance on public benefit. The Club provides public benefit by offering inclusive gymnastics opportunities, promoting physical wellbeing, confidence and participation in sport.

Public benefit

The directors have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Head Coach's Report

2025 was the second year of us offering the opportunity for all of our gymnasts to take part in our Club Competition in March followed up with the Award scheme in November. Hundreds of gymnasts took part and received certificates and fridge magnets. Both events were well attended by parents, siblings and other family members who took the opportunity to watch and celebrate their children showing off their skills.

We organised holiday camps for our recreational gymnasts of all ages as well as Floor and Vault gymnasts during the summer holidays. The camps were well attended, and the children seemed to enjoy this opportunity very much. This year we are going to continue and expand our camps to offer this positive experience to all the age groups, boys and girls. My thanks go to Louise Carson, Natalie Young and Fiona Blakeman and all other coaches who made the camps a success.

During the summer holidays some of our young competitive WAG gymnasts went on the legendary Viborg Training Camp, Denmark. 10 of our gymnasts took part in this weeklong international camp which was once again organised by our German friend Eike Biemann. The girls had the opportunity to train together with gymnasts from several German gymnastics clubs, make new friends and learn from one another.

Calvin and Nathaniel opened up new opportunities for boys to become involved in Men’s Artistic (MAG) training once again. The little boys are having a lot of fun getting going. In the next year they are going to start competing beyond the tumble competition some have successfully taken part in as well! Well done Calvin and Nathaniel!

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Women's Artistic Gymnastics Results

Rowan McKinney, Ivy Ackland, Isla Scott, Haipei Liu and Naomi Cichocka were selected to be part of the DPP Scottish Squad. Well done!

Scottish Championships 2025

Competitors: Orla Stirton (senior), Chloe Hebenton (aspire) 5th floor

All our girls passed their grades! And some of them even medalled:

Elite grades: Excel 1
Rowan, Ivy and Amara all passed this super demanding grade!
Rowan McKinney 2nd floor, 2nd Range
Ivy Ackland 1st floor
Amara Gaffar 3rd bars

Performance 1
Kyra Mcguggon 2nd vault
Haipei Liu 2nd beam

Performance 2
Naomi Cichocka 2nd AA, 1st beam, 2nd range. Naomi's excellent result saw her selected into the Scottish team at the British Finals once again! Congratulations!
Olivia Bulgarelli 2nd beam, 2nd floor

Performance 3
Lucy Howe 1st bars

Development 2
Novah Allan 3rd beam, 3rd floor
Milana Drabych 2nd beam

Development 4
Evie Walker 1st bars, 1st range, 1st all around
Sophie Ferrie 2nd bars, 1st floor

Preparation 2
Mia Petty 1st beam
Thea Dobson 2nd range

Zinc
Mia Petty 1st vault

Copper
Kyra Mcguggon 2nd floor (2014)
Isla Scott 3rd floor (2015)

Bronze
Erin Watson 1st vault, 3rd all around (2010+). This fantastic performance got Erin selected to represent Scotland in British Finals! Congratulations!
Lucy Howe 2nd vault (2010+)
Chloe Hebenton 2nd bars (2011-12)

Dev 1 FIG
Ivy Ackland 2nd beam

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Gordon Forster Team Challenge
Erin Watson 3rd vault

Early Bird Hamilton, February 2026
FIG Aspire
Naomi Cichocka 3rd vault
FIG Junior
Orla Cunningham 3rd bars
FIG Senior
Orla Stirton 1st vault, bars, beam and all around, 2nd floor

Over and above this we had quite a medal haul in the various friendly competitions our gymnasts participated in throughout the year!

Amazing results! Well done to all the coaches who prepared the gymnasts!

Tumble results
Ella Bloice was selected for the PPP Scottish squad programme and Evie Ross for the NPP, Scottish Gymnastics' elite squad! Well done!

Regional Team Qualifier - March 2025
- Millie Houston 3rd at RCC1 U13 (team Scotland reserve)
- Ella Bloice 1st at RCC2 10-12 (team Scotland)
- Isla Thomson 2nd at RCC1 O13 (team Scotland)

Hannah Moss and Evie Ross competed FIG 17-21 and FIG 13-14 at National Qualification Events 1 and 2.

Scottish Championships 2025
- Evie Ross 1st at FIG 13-14
- Ella Bloice 1st at RCC2 10-12
- Orla Mckeogh 3rd at RCC4 9-10
- Hannah Moss 2nd at FIG 17-21
- Isla Thomson 3rd at RCC1 O13
- Alyvia Bruce 3rd at RCC4 15+

Isla Thomson and Ella Bloice represented Team Scotland at the Inter-Regional Challenge Cup.

British Championships 2025
- Hannah Moss 10th at FIG Senior Women

Loule Cup, Portugal
- Evie Ross 10th at FIG 13-14 + selection for Team Scotland

Scottish Qualifier 1 - Feb 2026
- Elliot Hill 1st at RCC1 U13
- Isla Thomson 2nd at RCC3 U15
- Emma-Louise Young 3rd at RCC4 9-10
- Evie Ross 1st at FIG 13-14

Above are all our national and international results excluding friendlies. As the young tumblers only participate in friendlies, here are their best results:-

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Lunar Spring Tumble-tastic.

- Emma-Louise Young 2nd at Club 5 8 years
- Eden Ney 2nd at Club 5 9-10
- Elliot Hill 1st at Club 5 11-12
- Rosie Coupland 3rd at Club 4 11-12
- Duncan Miller 1st at Club 2 9-10
- James Gordon 2nd at Club 2 9-10
- Millie Houston 1st at RCC1 U13
- Mia Glab 3rd at RCC2 10-12
- Lewis Beattie 1st at RCC4 9-10
- Ella Bloice 3rd at RCC4 11-12

East Kilbride Invitational

- Ella Moan 1st at Club 5 11-12
- Rosie Coupland 2rd at Club 5 11-12
- Emma-Louise Young 2nd at FIG Age 8
- Aiden Clark 1st at Club 2 7-8 (MAG)
- Gabriel Garbacz 1st at Club 2 9-10 (MAG)
- Christy Ahern 1st at Club 4 11-12
- Cameron McDowell 1st at Club 3 7-8 (MAG)
- Duncan Miller 2nd at Club 2 9-10
- Minnie Matthews 2nd at Club 4 7-8
- Elliot Hill 1st at Club 5 11-12
- Eden Ney 2nd at Club 6 9-10
- Keira Madill 1st at Club 6 11-12
- Millie Houston 1st at RCC2 10-12
- Isla Thomson 1st at RCC2 13-14

Durham Winter Invitational

- Emma-Louise Young 1st at FIG Age 8
- LJ Crowe 2nd at Club 6 9-10
- Finn Madill 2nd at Club 5 9-10

Excellent work from the gymnasts and the coaches! Well done!

Floor and Vault results

This section has been developing even further in 2025. The section is becoming very popular and successful under the lead of our coaches Natalie Young and Fiona Blakeman who put a great deal of time and enthusiasm into their work!

At the two Scottish events the gymnasts were rewarded for their improvements.

In the beginner section Grace Scott, Maisie Calder, Katie Young, Gracie Young and Lexi Andrews won medals. At Intermediate level our medallists were Ciara Kearney, Lottie May, Scarlett Snelle and Leah Henderson.

Amazingly the group added the following team medals to their total:-

Our Intermediate 11 years team won the gold medal at the summer event and a bronze medal at the winter extravaganza! On top of this our young beginners 9 years added a bronze team medal at this event.

Over and above this many more gymnasts from this section won medals at several smaller events around Scotland. Fantastic!

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Sections development in numbers

Our boys' section under Calvin and Nathaniel has somewhat grown in numbers during the past year. They have built up the section to 25 little boys, between development and performance, with lots of energy. An optimistic venture!

The Floor and Vault section grew to 8 development Floor and Vault gymnasts and 30 Floor and Vault performance gymnasts. The development group for the youngest gymnasts is a new development we set in motion because of the section's popularity. Undoubtably the coaches' enthusiasm is key!

The womens artistic section remained pretty constant with now 60 girls, aged between 6 and 18 years of age, involved in regular training for competitions.

The Tumble section has taken a few steps to allow for growth in order to give more gymnasts who wish to tumble at different levels the chance to be involved. The Saturday tumble class at the Brown Street Gym is a new class for new starts. The development group is looking healthy with 16 gymnasts whilst the competitive tumblers are showing up in bigger numbers to every training session than ever. They have now gone up to 28 performers! Bethany Moss is definitely a driving force whose work ethic and motivation has made a real difference.

Coach education

As every year the club is investing in our coaches by allowing and supporting them to reach the next higher level in their coaching awards. The courses are paid for by the club and the more highly coaches mentor the learners. Thank you coaches for your invaluable input!

Lucy Harley Level 1 WAG
Caitlin Winter Level 1 WAG
Fiona Blakeman Level 3 WAG modules
Natalie Young Level 3 WAG modules
Jessica Crowe Level 2 WAG awaiting exam
Neve Mitchell Level 3 theory
Chloe Doogan Level 3 theory
Bethany Moss Level 3 Modules 1 and 2 Tumble
Faithe Duffy WAG Level 3 all modules
Melanie Barron HPC theory
Oran McCafferty Level 2 Tumble
Bethany Moss Level 4 theory
Bea Petersen WAG club judge WAG awaiting exam
Lily Crook WAG club judge WAG awaiting exam

I would like to take the opportunity to thank all our coaches and helpers for their ongoing hard work and determination to do the best job they can! They care for your children and give their absolute best to help them become the best gymnasts they can be. It feels like an honour to be in the position of head coach, especially when we organise additional events over and above our training sessions and so many of them make themselves available to make it all work! Thank you all so much. Our team is quite incredible!

And lastly, thank you parents and grandparents for your support! Your taxi duties to get the gymnasts here and to the competitions and everything else you do all year around to allow your children to be one of our gymnasts!

Bea Petersen

Head Coach

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Financial review
Treasurer's Report

2025-2026 total operating income was £574,713 up by 10.86% on last year.

2024-2025 total operating income was £518,926.

Leaving an operating surplus of £45,549 from this we were able to cover our loan repayments of £19,725.

The surplus of £25,824 was used as cash flow to cover outs for competitions fees and leotards before getting back from invoicing. Reserves of £28,000 have been built up to cover unforeseen circumstances.

We didn't receive any grants this year but fundraising and donations brought in £2,847.

Some of the donations received.

Easy fundraising £95.13, Blackadder £1,295, Raffles £598.00, Gift Aid £754.00 and a big thank you to everyone who made a donation it really made a difference.

Annual club memberships contributed £21,737 up from last year by 7.73%. due to increase in membership and membership annual increase.

Premises rentals Brown Street 38 -42 and McTaggart Centre came to £95,857 which is up 2.2% on the previous year due to the additional time slots at the McTaggart Centre.

Financial charges were up by 13% on last year. From London & Zurich direct debit system and Bank of Scotland, This was due to the increase in member fees and bank levy.

Our workforce education keeping up to date and qualifying new coaches, upgrading existing coaches cost £7,886, less £1,054 received back in subsidies applied for through Sport Scotland.

Payroll for the period was £347,470 up by 8.53% this was due to wage increases and the standard of coach's qualifications going up.

Looking forward, staff were given a 4% increase 1st April 2025 to bring into line with other clubs and national minimum wage. We still maintain our staff's ongoing education.

It's never a good time, but for the club to maintain itself and continue to give a professional service we will have to increase fees by an average of 5% as of the 1st of April 2026 to keep up with the cost increases across the board. All staff from helpers to fully qualified coaches will be given a 4% increase in wages as of 1st April 2026. Although the club has some surplus funds at present this is allocated to cash flow as well as unforeseen repairs.

Paul Carson

Club Manager & Treasurer

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods
Plans include expanding recreational capacity, strengthening community engagement, enhancing coach education, and reviewing long term facility requirements to ensure sustainability.

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DUNDEE GYMNASTICS CLUB 2K

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

Structure, governance and management

The charity is a company limited by guarantee incorporated on 28th May 2003. It is governed by its Articles of Association. It is recognised as a charity by the Office of the Scottish Charity Regulator (OSCR) charity number SC034466.

The directors who served during the year and up to the date of signature of the financial statements were:

P Carson
C Huxley
B Petersen
A Bell
L McDowall
L Hebenton
G A Stirton (Appointed 9 June 2025)

Recruitment and appointment of trustees

No person may be appointed as a trustee unless that person is a full member or is recommended by the serving trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation shall retire from office. New Trustees receive induction training covering legal responsibilities, safeguarding and financial oversight.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Operational management of the charity is delegated to the coaching and administrative team, reporting to the Board. The charity is affiliated with Scottish Gymnastics and follows all Scottish Gymnastics Codes and Guidance.

The directors' report was approved by the Board of Directors.

DocuSigned by:
Paul Carson
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P Carson
Trustee

Date: 13-Oct-26

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DUNDEE GYMNASTICS CLUB 2K

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2026

The directors, who also act as trustees for the charitable activities of Dundee Gymnastics Club 2K, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

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DUNDEE GYMNASTICS CLUB 2K

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF DUNDEE GYMNASTICS CLUB 2K

Opinion

We have audited the financial statements of Dundee Gymnastics Club 2K (the 'charity') for the year ended 31 January 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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At the planning stage, we assess the risk of material misstatement and any such irregularities and design audit procedures tailored to these risks which will be followed to ensure that we are capable of meeting our responsibilities in this area.

With a charitable company we deem the main risks to be maintaining the continuity of income streams, and retaining sufficient reserves to support the company.

Factors relevant to our assessment, which have a positive impact on the capability of our procedures to detect such irregularities, are the size of the entity, the complexity of the entity's operations and our understanding of their regulatory and control environments.

The staff working on this audit assignment have been fully briefed in relation to the charity's activities, including the regulatory regime in which they operate.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees .

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity’s trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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DUNDEE GYMNASTICS CLUB 2K

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF DUNDEE GYMNASTICS CLUB 2K

Signed by:
Murray Dalgety
AF5E3948396C4B4...
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB
Scotland
Date: 13-Oct-26

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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DUNDEE GYMNASTICS CLUB 2K

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**3**	2,847	891
Charitable activities	**4**	567,776	517,263
Other trading activities	**5**	4,601	747
Investments	**6**	91	25
Total income		575,315	518,926
Expenditure on:			
Raising funds	**7**	1,008	-
Charitable activities	**8**	548,483	515,960
Total expenditure		549,491	515,960
Net income and movement in funds		25,824	2,966
Reconciliation of funds:			
Fund balances at 1 February 2025		93,686	90,720
Fund balances at 31 January 2026		119,510	93,686

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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DUNDEE GYMNASTICS CLUB 2K

BALANCE SHEET

AS AT 31 JANUARY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		161,242		179,914
Current assets					
Debtors	**15**	1,317		884	
Cash at bank and in hand		57,680		24,996	
		58,997		25,880	
Creditors: amounts falling due within one year	**17**	(45,993)		(36,524)	
Net current assets/(liabilities)			13,004		(10,644)
Total assets less current liabilities			174,246		169,270
Creditors: amounts falling due after more than one year	**18**		(54,736)		(75,584)
Net assets			119,510		93,686
The funds of the charity					
Unrestricted funds	**20**		119,510		93,686
			119,510		93,686

The notes on pages 17 to 27 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2026, but is required to have an audit under charity legislation.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 13-Oct-26

DocuSigned by:
Paul Carson
32889DBF6A7740C...

P Carson
Trustee

Signed by:
Clare Huxley
0BB0B4709C8B474...

C Huxley
Trustee

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DUNDEE GYMNASTICS CLUB 2K

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**23**		58,936		36,716
Investing activities					
Purchase of tangible fixed assets		(6,607)		(4,971)	
Investment income received		91		25	
Net cash used in investing activities			(6,516)		(4,946)
Financing activities					
Repayment of bank loans		(19,736)		(18,199)	
Net cash used in financing activities			(19,736)		(18,199)
Net increase in cash and cash equivalents			32,684		13,571
Cash and cash equivalents at beginning of year			24,996		11,425
Cash and cash equivalents at end of year			57,680		24,996

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DUNDEE GYMNASTICS CLUB 2K

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

1 Accounting policies

Charity information

Dundee Gymnastics Club 2K is a private company limited by guarantee incorporated in Scotland. The registered office is Stannergate House, 41 Dundee Road West, Broughty Ferry, Dundee, DD5 1NB, Scotland. It is a registered charity with the Scottish Charity Regulator OSCR, charity number SC034466.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Leasehold property improvements are capitalised at cost and depreciated over the shorter of the useful economic life of the asset or the lease term, including any period for which the charity is reasonably certain that the lease will be extended or not terminated.

Depreciation is charged on a straight line basis over the term of the lease.
Useful lives and certainty regarding lease extensions or termination options are reviewed annually in line with FRS 102 section 17.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	2,847	891

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable Activities		
Fees	540,502	492,426
Competition & workshop fees	10,485	6,165
Hall hire income	11,462	14,586
Other income	5,327	4,086
	567,776	517,263

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	4,601	747

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6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	91	25

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Trading costs		
Other trading activities	1,008	-

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8 Expenditure on charitable activities

	Charitable Activities 2026 £	Charitable Activities 2025 £
Direct costs		
Staff costs	347,470	320,134
Depreciation and impairment	25,279	26,197
Travel expenses	5,904	3,986
Office & stationery	1,376	1,558
Dues & subscriptions	5,375	4,649
Hire of premises	98,580	96,422
Insurance	4,430	3,447
Training & grades	6,833	1,165
Gym & competition kit	2,701	3,286
Repairs & renewals	1,636	4,804
Computer & website expenses	1,975	259
Bank & credit card charges	21,542	19,081
Telephone	503	498
Heat & light	10,055	14,151
Loan interest	6,946	8,484
Cleaning expenses	918	815
	541,523	508,936
Share of support and governance costs (see note 9)		
Governance	6,960	7,024
	548,483	515,960
Analysis by fund		
Unrestricted funds	548,483	515,960

9 Support costs allocated to activities

	2026 £	2025 £
Governance costs	6,960	7,024
Analysed between:		
Charitable Activities	6,960	7,024

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,760	5,400
Depreciation of owned tangible fixed assets	25,279	26,197

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11 Directors

In accordance with the Charities SORP (FRS 102), the charity is required to disclose all expenses incurred by trustees, as transactions involving trustees must always be regarded as material. The following information is therefore provided.

During the year, 3 trustees (2025: 3) were reimbursed a total of £3,312.76 (2025: £2,560.81) for expenses incurred in fulfilling their duties. These expenses related to travel, accommodation, camp costs, office costs, leotards and event costs.

No other trustee received remuneration or any other benefit from the charity during the year. Where expenses were paid directly by the charity on behalf of trustees (for example, booking travel or accommodation), these amounts have been included within the totals disclosed above.

During the year:

- Beate Petersen, secretary and trustee of the charity was paid a salary of £32,479 (2025 £31,384) for coaching services. Employer pension contributions of £787.22 (2025: £754.40) were also paid.
- Paul Carson, treasurer and trustee of the charity, was paid a salary of £13,611 (2025 £13,416) for coaching and administrative services. Employer pension contributions of £221.18 (2025: £215.64) were also paid.
- Clare Huxley, a trustee of the charity was paid a salary of £12,572 (2025 £11,839) for administrative services. Employer pension contributions of £190 (2025: £167.78) were also paid.

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Coaches	32	32
Admin staff	1	1
Total	33	33

Employment costs	2026 £	2025 £
Wages and salaries	333,891	311,039
Social security costs	10,299	6,403
Other pension costs	3,280	2,692
	347,470	320,134

There were no employees whose annual remuneration was more than £60,000.

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12 Employees **(Continued)**

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	59,860	57,777

13 Taxation

The charity is a registered charity and is therefore entitled to exemption from taxation on income and gains from its charitable activities, provided such income and gains are applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 February 2025	134,953	132,693	14,362	282,008
Additions	-	6,607	-	6,607
At 31 January 2026	134,953	139,300	14,362	288,615
Depreciation and impairment				
At 1 February 2025	26,990	64,069	11,035	102,094
Depreciation charged in the year	13,495	11,285	499	25,279
At 31 January 2026	40,485	75,354	11,534	127,373
Carrying amount				
At 31 January 2026	94,468	63,946	2,828	161,242
At 31 January 2025	107,963	68,624	3,327	179,914

15 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	715	884
Other debtors	602	-
	1,317	884

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16 Loans and overdrafts

	2026	2025
	£	£
Bank loans	76,110	95,846
Payable within one year	21,374	20,262
Payable after one year	54,736	75,584

During April and May 2023, the charity drew down £50,000 (on 6 April 2023) and £45,000 (on 26 May 2023) under its Social Investment Scotland facility. These loans are being repaid by fixed monthly instalments of £1,785.13, with the final repayment due on 31 March 2029.

A further loan of £25,000 was drawn on 1 September 2023. This loan is being repaid by monthly instalments of £435.40, with the final repayment due on 31 August 2029.

The loans are unsecured. Interest is charged at a fixed rate incorporated within the monthly repayment amounts. At 31 January 2025, the outstanding loan balances are included within creditors falling due within one year and creditors falling due after more than one year, based on the agreed repayment schedules.

17 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Bank loans	16	21,374	20,262
Other taxation and social security		4,810	3,422
Trade creditors		4,446	6,658
Accruals and deferred income		15,363	6,182
		45,993	36,524

18 Creditors: amounts falling due after more than one year

	Notes	2026	2025
		£	£
Bank loans	16	54,736	75,584

19 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,280	2,692

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2025	Incoming resources	Resources expended	At 31 January 2026
	£	£	£	£
General funds	93,686	575,315	(549,491)	119,510

Previous year:	At 1 February 2024	Incoming resources	Resources expended	At 31 January 2025
	£	£	£	£
General funds	90,720	518,926	(515,960)	93,686

21 Operating lease commitments

Lessee

DGC2K occupies premises under a non-cancellable operating lease for its gymnastics club facilities. The lease commenced on 30 November 2022 for a period of 10 years, ending 29 November 2032. The annual rent is £40,800, payable in monthly instalments of £3,400, paid in advance on the first day of each month.

The lease contains a tenant-only break option on 30 November 2027, exercisable with six months' notice. In accordance with FRS 102, there is no current evidence of intention to vacate so we can conclude that they will not exercise the break. Therefore, future minimum lease commitments are disclosed up to 10 years.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	40,800	40,800
Between two and five years	163,200	163,200
In over five years	74,800	115,600
	278,800	319,600

22 Related party transactions

Transactions with related parties

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22 Related party transactions **(Continued)**

During the year ended 31 January 2026 Louise Carson, wife of Paul Carson, received gross remuneration of £22,983 (2025: £22,473) and employer pension contributions of £502 (2025: £487) were paid on her behalf.

No other related party transactions requiring disclosure were identified during the year, other than what has already been disclosed in the Trustee note.

23 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	25,824	2,966
Adjustments for:		
Investment income recognised in statement of financial activities	(91)	(25)
Depreciation and impairment of tangible fixed assets	25,279	26,197
Movements in working capital:		
(Increase)/decrease in stocks	-	4,808
(Increase)/decrease in debtors	(433)	61
Increase in creditors	8,357	2,709
Cash generated from operations	58,936	36,716

24 Analysis of changes in net (debt)/funds

	At 1 February 2025	Cash flows	At 31 January 2026
	£	£	£
Cash at bank and in hand	24,996	32,684	57,680
Loans falling due within one year	(20,262)	(1,112)	(21,374)
Loans falling due after more than one year	(75,584)	20,848	(54,736)
	(70,850)	52,420	(18,430)

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Dundee Gymnastic Club 2K

12th October, 2026

BK Plus Audit Limited.,
Chartered Certified Accountants,
Stannergate House
41 Dundee Road West
Broughty Ferry
DD5 1NB

Dear Sirs,

Confirmation of Representations

This representation letter is provided in connection with your audit of the financial statements of this charitable company for the year ended 31st January 2026 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charitable company as of 31st January 2026 and of its results for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to Smaller Entities).

We confirm to the best of our knowledge and belief, the following representations:

1. **General**

We acknowledge as Directors and Trustees our responsibilities under the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities SORP for preparing financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to Smaller Entities) and for making accurate representations to you.

We have made available to you all documents necessary for your audit. All the charitable company's transactions have been reflected in the accounting records produced to you. All other records and related information, including minutes of all board meetings, have been made available to you. We have not withheld any information, the knowledge of which could cause you to take a materially different view in your report.

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2. **Fraud**

We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud.

We confirm that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have disclosed to you our knowledge of fraud or suspected fraud affecting the charitable company involving management, employees with a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have disclosed to you our knowledge of any allegations of fraud or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.

3. **Commitments, contingencies and liabilities**

We do not know of any substantial liabilities, contingent liabilities or capital commitments, of a material amount other than those disclosed in the accounts.

There is no litigation in progress or pending involving the charitable company.

4. **Transactions and arrangements with officers and related parties**

No Director, shadow Director or their connected persons had any arrangement, transaction or agreement with the charitable company at 31st January 2026 or at any time during the year, providing credit facilities, loans, quasi-loans or credit transactions or providing a guarantee or security for such matters (other than as indicated in the accounts).

No officers other than Directors had any indebtedness to the charitable company under loans, quasi-loans or credit transactions at 31st January 2026.

No Director had a direct or indirect material interest in any other transaction or arrangement with the charitable company.

The charitable company has not had, or entered into, at any time during the year any material transactions with related parties (other than as indicated in the accounts).

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5. **Post balance sheet events**

Except as disclosed in the accounts, no events or transactions have occurred since the year end, or are pending, which could have a material effect on the accounts, or which are of such significance in relation to the charitable company's affairs that they should be mentioned in the accounts in order to avoid giving a misleading view of the charitable company's financial position.

6. **Laws and regulations**

We are not aware of any events which involve possible non-compliance with laws or regulations applicable to the charitable company.

7. **Going concern**

We confirm that the charitable company is a going concern. In particular, we believe that income for 2025/26 will be repeated into 2026/27 and sufficient to enable the charitable company to continue in existence for 12 months following the date of this letter.

8. **Restricted Funding**

We confirm that all funding has been properly applied and is unrestricted.

9. **Future commitments**

We have no plans, intentions or commitments that may affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

10. **Accounting Estimates**

We confirm that any and all accounting estimates are based on standard accounting principles and are reasonable.

11. **Unadjusted misstatements**

All misstatements uncovered during the audit field work were agreed and appropriate amendments made in the accounts. A list of the corrected misstatements is detailed in the appendix to this letter. There were no unadjusted misstatements.

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12. **Electronic publication of account**

We do not intend to distribute or publish the financial statements in electronic form, other than a PDF emailed to members and put on the charitable company website.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection and supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Signed by:
Clare Huxley
0BB0B4769C8B474...

.....Trustee

Date of approval of accounts by Board: 13-Oct-26