APPENDIX 1

OSCR
Scottish Charity Regulator
Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	25	To	31	12	25

Reference and administration details

Charity name	Fyrish Gymnastics Club		
Other names charity is known by			
Registered charity number	**SC** 046508		
Charity's principal address	Culcraggie House		
	Teaninich Industrial Estate		
	Alness		
	Ross-Shire	**Postcode**	IV17 0PH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Claire Gordon			
2	Adam MacLeay	Chair		
3	Stacey McFarlane	Treasurer	Appointed 18/08/25	
4	Sharlene Henderson	Secretary		
5	Audrey Goulding			
6	Sonny Rhind		Appointed 20/02/26	
7	Mhairi Callander		Appointed 01/06/26	
8	Ann Babbington		Appointed 20/02/26	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Kirsty McTaggart and Jules McWilliams	Resigned 31/12/25
Val Houston	Resigned 31/05/25
Vicky MacLennan	Resigned 31/08/26

Structure, governance and management

Type of governing document

The Charity is governed by a Constitution.

Trustee recruitment and appointment

New trustees are appointed by a majority vote of existing trustees.

Objectives and activities

Charitable purposes

The organisation's purposes are:

1. The advancement of public participation in "sport" (and sport means sport which involves physical skill and exertion).

2.The provision of Recreational facilities with the object of improving the conditions of life for the person for whom the facil or activities are primarily intended and only in relation to recreational facilities or activities which are:

Summary of the main activities in relation to these objects

(i) Primarily intended for persons who have need of them by reason of their age, ill health, disability, financial hardship or other disadvantage or;

(ii) Available to members of the public at large or to male or female members of the public at large.

In furtherance of: Working in partnership with a range of agencies to improve health and wellbeing and to improve the cultural, leisure and recreational opportunities.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	During the year, the club continued to provide gymnastics opportunities for around 400 members. While membership numbers are slightly lower than the previous year, this reflects a planned reduction in training provision to support a healthier work-life balance for coaches and ensure the long-term sustainability of the club. The club continued to strengthen its position within the local and wider community, attracting participants from across the region and maintaining strong engagement through partnerships with community organisations, schools, drop-in sessions and individual support activities. A successful in-house competition was hosted, attracting participation from neighbouring clubs and providing valuable competitive experience for gymnasts. The club also increased attendance at external competitions, with the 4-piece squad attending 12 competitions and the 2-piece squad attending 6. Gymnasts achieved excellent results throughout the year and received very positive feedback from host clubs, reflecting the high standards of behaviour, sportsmanship and coaching within the club. Inclusion remained a key priority throughout the year. The club continued to expand opportunities for gymnasts with additional support needs through ASN drop-in sessions and dedicated classes and is now in the process of becoming a registered Special Olympics club. As part of this commitment, one of the club's gymnasts attended the Scottish Disability Pathway Camp and ongoing pathway training sessions in Glasgow, helping to create further development opportunities for athletes with disabilities. The club hopes to complete its affiliation in the near future and explore opportunities to host inclusive events locally. The organisation invested in its workforce through the recruitment of new coaches and a new club manager, while also recognising and thanking departing staff members for their significant contribution to the club's development. A major achievement during the year was securing a new 10-year lease for the club premises. Although a community purchase bid was unsuccessful, the new building owner provided significant support and investment in facility improvements, helping to secure the club's future and providing greater stability for members and the wider community. The club remains grateful for the ongoing support of the local community, whose contribution has helped place the organisation in a stronger and more secure position.

Financial review

Brief statement of the charity's policy on reserves	The Charity looks to have 3 months salaries in the bank and 3 months rent held in reserves.
Details of any deficit	
Donated facilities and services (if any)	

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***	Adam MacLeay	
Full name(s)	Adam MacLeay	
Position (e.g. Chair)	Chair	
Date	30/09/26	

Enter charity name below

Fyrish Gymnastics Club

Enter SC No. below

SC 046508

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	10257				10257	18567
Legacies					-	
Grants					-	2057
Receipts from fundraising activities	1242				1242	29373
Gross trading receipts					-	
Income from investments other than land and buildings					531	492
Rents from land & buildings					-	
Gross receipts from other charitable activities	151714				151183	1769826
					-	
A1 Sub total	163213	-	-	-	163213 -	220315 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	163213 -	-	-	-	163213 -	220315 -
A3 Payments						
Expenses for fundraising activities	890				890	4024
Gross trading payments	138471				138471	163935
Investment management costs					-	
Payments relating directly to charitable activities	17323				17323	13959
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	625				625	450
Preparation of annual accounts					-	
Legal costs	900				900	
Other					-	
					-	
A3 Sub total	158209 -	-	-	-	158209 -	182368 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2601				2601	3720
Purchase of investments					-	
A4 Sub total	2601 -	-	-	-	2601 -	3720 -
Total payments	160810 -	-	-	-	160810 -	186088 -
Net receipts / (payments)	2403 -	-	-	-	2403 -	34227 -
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2403 -	-	-	-	2403 -	34227 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	39,282	30,107			69389 -	35162
	Surplus / (deficit) shown on receipts and payments account	2403				2403 -	34227
						-	
						-	
	Cash and bank balances at end of year	41,685 -	30,107 -	-	-	71792 -	69389 -
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Building/ Facility	Unrestricted fund		31324	29020
	Equipment	Unrestricted fund		69508	69211
	Other debtors	Unrestricted fund		497	
	People's Project Equipment	Restricted Funds		29174	29174
		Total	-	130503 -	127405 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	PAYE	Unrestricted fund	657	
	Pension	Unrestricted fund	346	
		Total	1003 -	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Adam MacLeay	Adam MacLeay	300926

**** Please note - OSCR will accept digital or typed signatures***

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The purpose of the unrestricted funds is to further the charitable objectives. The purpose of the restricted funds was to purchase equipment for the club.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£
Sections 67 and 68 of the Charities and Trustee Investment (Scotland)	28196

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
Reimbursed goods and services required by the charity	7	1871

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

- SC 046508

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General donations	4060				4060 -	18567
HMRC gift aid	6197				6197 -	
					-	
					-	
Total	10257 -	-	-	-	10257 -	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
General grants					-	2057
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership, activity and competition fees	143319				143319 -	141994
Oureach training					-	6238
Camps					-	9423
Sale of leotards and branded wear	1364				1364 -	3012
Hall hire, cafe & parties	6500				6500 -	8076
Other - North district fund					-	1083
					-	
					-	
Total	151714 -	-	-	-	151714 -	170318 -
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching fees	255				255 -	110
SGA/ GB fees and registration fees	2221				2221 -	1530
Competition and entry fees	6096				6096 -	2823
Merchandise supplies	3033				3033 -	2862
Training courses	4187				4187 -	2873
Travel expenses	1531				1531 -	3544
Cafe and party expenses	0				0 -	217
					-	
					-	
					-	
					-	
Total	17323 -	-	-	-	17323 -	13959 -
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	10257				10257 -	18567
Legacies					-	
Grants					-	2057
Receipts from fundraising activities	1242				1242 -	29373
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	151714				151714 -	170318
Sub total	163213 -	-	-	-	163213 -	220315 -
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	163213 -	-	-	-	163213 -	220315 -
					-	
Payments						
Expenses for fundraising activities	890				890 -	4024
Gross trading payments	138471				138471 -	163935
Investment management costs					-	
Payments relating directly to charitable activities	17323				17323 -	13959
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	625				625 -	450
Preparation of annual accounts					-	
Legal costs	900				900 -	
					-	
					-	
Sub total	158209 -	-	-	-	158209 -	182368 -
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets	2601				2601 -	3720
Purchase of investments					-	
Sub total	2601 -	-	-	-	2601 -	3720 -
					-	
Total payments	160810 -	-	-	-	160810 -	186088 -
					-	
Net receipts / (payments)	2403 -	-	-	-	2403 -	34227 -
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2403 -	-	-	-	2403 -	34227 -
					-	

Nature and purpose of funds

The purpose of the unrestricted funds is to further the charitable objectives.

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name: Fyrish Gymnastics Club
Registered charity number	SC 046508
On the accounts of the charity for the period	Period start date: Day 01, Month 01, Year 2025 **to** Period end date: Day 31, Month 12, Year 2025
Set out on pages	(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 1. which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.
Signed:**	Hollie Mackay **Date:** 30/09/2026
Name:	Hollie Mackay
Relevant professional qualification(s) or body (if any):	ICAS
Address:	A9 Accountancy Limited Elm House Cradlehall Business Park Inverness IV2 5GH

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	Not applicable.