



ACTIVE GYMNASTICS CLUB SCIO

ACCOUNTS

FOR

1 APRIL 2024

CHARITY NUMBER SC050451

RITSONS

Chartered Accountants

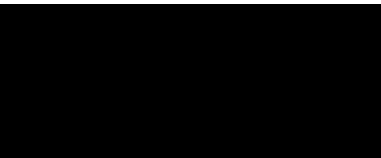
103 High Street

Elgin

IV30 1EB

Scottish Charity Number: SC050451

Current trustees



Charity's principal address

35 Duff Street, Hopeman, IV30 5RZ

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The Club was registered as a SCIO on 11 September 2020. The Club is administered in accordance with the Constitution. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of Trustees

The appointment and removal of Trustees is in accordance with the Constitution. There must be a minimum of three trustees and a maximum of six.

Charitable purposes

The objects of the charity are:

- to encourage public participation in the sport and practice of gymnastics by persons of all ages and abilities living in Moray, in order to improve their quality of life; and
- to provide and make available to the public, sports facilities, recreational activities, and facilities for recreation or other leisure time occupation in furtherance of the health and wellbeing of the general public and in the interests of social welfare; and
- to advance education by providing educational opportunities for participants to expand their skills, knowledge and interest in the sport of gymnastics and coaching; and
- to advance and promote community development and citizenship by providing volunteering opportunities and increase community activity, by way of the sport of gymnastics and coaching.

Activities

The Club was set up to provide affordable gymnastics for all children who want to participate. All coaches are British Gymnastics qualified. All volunteers involved are PVG checked. The club is affiliated with Scottish Gymnastics and therefore governed by their rules and regulations.

ACHIEVEMENTS AND PERFORMANCE

A big thank you to the current committee and trustee members, [REDACTED] (treasurer), [REDACTED] (secretary) and [REDACTED] (child protection officer) for their continued support. Obviously a huge thank you goes to head coach [REDACTED] along with [REDACTED], trainee coaches, youth volunteers and adult helpers. Without whom the club couldn't run. Thank you to parents for their support in bringing their young person every week to training sessions, displays and the competition.

Activities (*continued*)

Some statistics for the year:

Total Number of gymnasts registered in period	53
Total Number of gymnasts that left in period	9
Total New in period	20
Total Currently registered	42
Total Number on wait list	52
Total Number of qualified Coaches in period	2
Level 3	0
Level 2	1
Level 1	1
Training level 1	1
Youth volunteers	3
Adults PVG'd/helpers	6
Total number of sessions currently ran per week	3

Sadly in January 2023 there was bereavement in Tracy's family. As a result there were slight disruptions to classes early in the year.

During the year we did receive invites to competitions held in Inverness and Garioch but declined due to lack of coach availability and training time.

Unfortunately the Rotary Club Cooper park display was cancelled due to wet weather. The Hopeman Gala display in July 2023 was enjoyed by all.

There has been various fundraising activities in the year. The rag bag collections have been successful and have raised £291.

The Christmas Show was held in November 2023 and provided an opportunity for the gymnasts to show off their skill in several routines. There were a number of stall and £442 was raised.

I look forward to another excellent year with Active GC.

Reserves policy

The main source of income for the charity is class fees from the members. The total class fees received in the year does not always cover the costs of running the club and additional fundraising is required. The balance raised from fundraising is not predictable. The level of funds held allows for expenses such as training fees and kit costs where required.

The Club has unrestricted funds of £4,579 at the year end and a restricted fund of £1,000.

half by:



I report on the accounts of the charity for the year ended 1 April 2024 which are set out on pages 4 to 6.

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) Act 2005 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 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 proper 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.


Ritsons, Chartered Accountants

Independent Examiner

103 High Street
Elgin
IV30 IEB

Date:

13/12/2024

Active Gymnastics Club SCIO
 Receipts and Payments Account
 for the year ended 1 April 2024

	<u>Note</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u>
Receipts					
Donations		19	-	19	1,111
Receipts from fundraising	4	733	-	733	909
Charitable activities:					
Class fees		4,167	-	4,167	3,713
Total Receipts		4,919	-	4,919	5,733
Payments					
Expenses for fundraising		243	-	243	841
Charitable activities	5	4,531	-	4,531	6,092
Total Payments		4,774	-	4,774	6,933
Net receipts/(payments) for the year		145	-	145	(1,200)
Transfer (to) / from funds		-	-	-	-
Surplus/(deficit) for year		145	-	145	(1,200)

Statement of Balances as at 1 April 2024

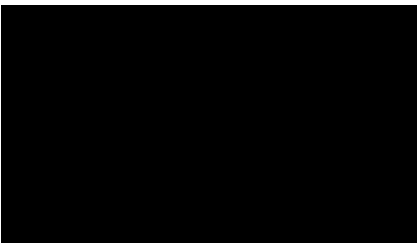
	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank and cash in hand				
Opening balances	4,434	1,000	5,434	6,634
Surplus/ (deficit) for the year	145	-	145	(1,200)
Closing balances	<u>4,579</u>	<u>1,000</u>	<u>5,579</u>	<u>5,434</u>

The restricted fund is for the purchase of tracksuits.

Liabilities - unrestricted fund

Town hall fees			<u>328</u>	<u>-</u>
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Approved by the Trustees and signed on their behalf by:



Notes to the Accounts for the year ended 1 April 2024

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Act 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

3 Trustee remuneration and expenses

None of the trustees received remuneration or were reimbursed for expenses during the year.

4 Receipts from fundraising

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
Rag bags	291	-	291	332
Xmas Show	442	-	442	577
Leotards/T-shirts	-	-	-	-
Miscellaneous	-	-	-	-
	<u>733</u>	<u>-</u>	<u>733</u>	<u>909</u>

5 Charitable activities payments

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
Town Hall fees	3,322	-	3,322	4,027
Insurance	624	-	624	558
Equipment	50	-	50	640
Scottish Gymnastics fees	237	-	237	311
Website costs	-	-	-	133
Training	294	-	294	423
Miscellaneous	4	-	4	-
	<u>4,531</u>	<u>-</u>	<u>4,531</u>	<u>6,092</u>