

**ACTIVE GYMNASTICS CLUB  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 1 APRIL 2025**

## Active Gymnastics Club Contents

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**Active Gymnastics Club  
Company No. SC050451  
Trustees' Report For The Year Ended 1 April 2025**

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The trustees present their report and the financial statements for the year ended 1 April 2025.

## **Objectives and Activities**

### **Aims and Objectives**

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.

### **Significant 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.

### **Membership**

Total number of registered Gymnasts in period **57**  
Total number of Gymnasts that left in period **18**  
Total number of new Gymnasts in period **18**  
Total number of Gymnasts currently registered **39**  
Total number on waiting list **216**

Total number of sessions currently ran per week **3**

### **Coaches and Volunteers**

Total number of qualified coaches in period

Level 3 **0**  
Level 2 **1**  
Level 1 **1**  
Level 1 (training) **1**  
Youth volunteers **4**

Adults with PVG inc committee members and coaches **9**

### **Further training**

Lola looking to complete her Level 1 coaching award.  
Tracy has completed the compulsory Best Practice in Flexibility online course.  
Cheryl has signed up to complete a Judging course.  
Laura has completed courses for her role as Safeguarding officer.  
Niamh is being mentored by Tracy to complete her level 1 Coaching award

## **Achievements and Performance**

### **Main Achievements**

Many thanks to Laura for hosting and to all attending. A big thank you to the current committee and trustee members, Tracy Sinclair, Cheryl Bell, Fionna Bacon, and Laura Scott for their continued support. Obviously a huge thank you goes to head coach along with the 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.

### **Highlights From This Period**

- **Club competition was held 17th November 2024.** Overall, the day went well and ran smoothly. It would be good to have more judges, this requires volunteers to complete the course and be available to help during competitions, both home and away.

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# **Active Gymnastics Club Trustees' Report (continued) For The Year Ended 1 April 2025**

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## **Main Achievements - continued**

- **Rotary club Cooper Park display.** Sadly, this event was cancelled due to heavy rain. Some of our Gymnasts still accompanied the pipe band for the parade at the start of the day. We provided the Rotary Club with video recordings of our routines for their socials, but they were not used.
- **Hopeman Gala.** Attended July 2024- this was enjoyed by all who attended.

## **Facilities**

24th February 2025 - Moved to community centre. Supported by Town Hall staff, coaches and volunteer helpers. Community centre is working well, Beam is set up all the time now, and equipment can be left up/out.

## **Fundraising**

Rag Bag collection July 2024- raised £165  
Rag Bag collection Dec 2024- raised £150  
Rag Bag collection March 2025

## **Financial Review**

### **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 £5,799 at the year end.

## **Reference and Administrative Details**

### **Trustees**

Mrs Laura Scott - Safeguarding Officer  
Mrs Tracy Sinclair - Manager, Secretary  
Ms Fionna Bacon - Treasurer, Head Coach  
Ms Cheryl Bell - Chair

### **Charity Number**

SC050451

### **Company Number**

SC050451

### **Principal Address**

Birkenhill House  
Elgin  
IV30 8SB

### **Independent Examiner**

Northgate Accounting Services Limited  
Northgate Accounting Services Limited  
Suite 1  
141 High Street  
Elgin  
Moray  
IV30 1DS

**Active Gymnastics Club  
Trustees' Report (continued)  
For The Year Ended 1 April 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Tracy Sinclair

Trustee  
6th March 2026

**Active Gymnastics Club**  
**Independent Examiner's Report to the Trustees of Active Gymnastics Club**  
**For The Year Ended 1 April 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 1 April 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Northgate Accounting Services Limited  
6th March 2026  
Suite 1  
141 High Street  
Elgin  
Moray  
IV30 1DS

**Active Gymnastics Club**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 1 April 2025**

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		2025	2024
	Notes	Unrestricted funds £	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	-	19
Charitable activities:			
Receipts from fundraising		911	733
Other trading activities	<b>4</b>	4,888	4,167
		5,799	4,919
<b>EXPENDITURE ON:</b>			
Raising funds	<b>5</b>	(6159)	(4,774)
Charitable activities:	<b>5</b>		
		(360)	145
<b>NET INCOME</b>			
		(360)	145
<b>NET MOVEMENT IN FUNDS</b>			
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		5,579	5,434
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8</b>	5,219	5,579

The notes on pages 7 to 9 form part of these financial statements.

**Active Gymnastics Club  
Balance Sheet  
As At 1 April 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		5,579	5,579
		5,579	5,579
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(360)	-
		5,219	5,579
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		5,219	5,579
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		5,219	5,579
<b>NET ASSETS</b>			
		5,219	5,579
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		5,219	5,579
		5,219	5,579
<b>TOTAL FUNDS</b>			
	<b>9</b>	5,219	5,579

For the year ending 1 April 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mrs Tracy Sinclair

Trustee

6th March 2026

The notes on pages 7 to 9 form part of these financial statements.

**Active Gymnastics Club**  
**Notes to the Financial Statements**  
**For The Year Ended 1 April 2025**

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**1. General Information**

Active Gymnastics Club is a company limited by guarantee, incorporated in Scotland, registered number SC050451 and registered charity number SC050451. The registered office is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	-	19

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Membership subscriptions	4,888	4,167

**5. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 6)	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	4,953	1,206	6,159

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 6)	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3,852	922	4,774

**Active Gymnastics Club**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 1 April 2025**

**6. Support Costs**

	<b>2025</b> <b>Raising funds</b> <b>£</b>
Employee costs	41
General administration	1,165
	1,206
	<b>2024</b> <b>Raising funds</b> <b>£</b>
General administration	922
	922

**7. Average Number of Employees**

Average number of employees during the year was: NIL (2024: )

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Accruals and deferred income	360	-
	360	-

**9. Movement in Funds**

	<b>As at 2 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 1 April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	5,579	5,799	(6,159)	5,219
	5,579	5,799	(6,159)	5,219
<b>Total funds</b>				
	<b>As at 2 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 1 April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	5,434	4,919	(4,774)	5,579
	5,434	4,919	(4,774)	5,579
<b>Total funds</b>				

**10. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>

**Active Gymnastics Club**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 1 April 2025**

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**11. Related Party Disclosures**

**12. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.