

APPENDIX 1



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	09	2024	To	31	08	2025

Reference and administration details

Charity name	Beacon Gymnastics Club
Other names charity is known by	
Registered charity number	SC048674
Charity's principal address	2 Granville Place
	Aberdeen
	Postcode AB10 6NZ

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	Jon Dale	Treasurer	From 31.08.2025	
2	Yvonne Wallace			
3	Sarah Black			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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
William Small	To 31.08.2025
Natalie Small	To 31.08.2025
Fiona Coull	To 31.08.2025

Structure, governance and management

Type of governing document

SCIO status, governed by a Constitution

Trustee recruitment and appointment

The strategic and operational management of the Club is carried out by the Board of Trustees and management committee respectively. The Club is supported by a team of coaches and volunteer parents.

Objectives and activities

Charitable purposes

The advancement of public participation in the sport of gymnastics in the North East of Scotland by

- Making available to the public opportunities to participate in the sport at all levels;
- Making available coaching and supervision at all levels; and
- Working in partnership with other bodies to achieve similar charitable purposes.

Summary of the main activities in relation to these objects

- To offer coaching and competitive opportunities in gymnastics;
- To promote the Club within the local community and the wider gymnastics community;
- To ensure a duty of care to all members of the Club;
- To provide all its services in a way that is fair to all;
- To ensure that all present and future members receive fair and equal treatment.

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Achievements and performance

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

The Club's participation in competitions continues to develop.

The Club continued to make great advancements in Team Gym activities, with qualification to the National Mezzo Cup Team Gym competition in Crewe in November 2024 for a number of the Club team categories. The Club also participated in regional competitions at Motherwell, Cumbernauld and at the Saltire Gymnastics competition in East Lothian and had strong presence at the Scottish National Team Gym championship in June 2025.

The 2-piece squads also competed in Cumbernauld, the Winter Festival, the North District Floor and Vault competition, the Garioch Glitterball and the Central Gymnastics competition, demonstrating some great new skills.

Investment in the coaching squad continues, with a number of individuals advancing through British Gymnastic Levels, helping further develop our gymnasts throughout the squad. In addition, external grant funding helped the Club purchase a new trampette and further donations enabled the Club to welcome two Scottish Gymnastics squad members to the Club for dedicated training days.

Financial review

Brief statement of the charity's policy on reserves

The Trustees aim to maintain financial reserves to cover the anticipated running costs for a period of at least three months to meet commitments and to cover any unexpected expenditure.

Details of any deficit

Not applicable.

Donated facilities and services (if any)

The Committee members and Trustees volunteer their time and services for no charge.

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Other optional information

Beacon Gymnastics Club SCIO is based at the Beacon Centre in Aberdeen. The Club is affiliated to Scottish Gymnastics and provides coaching in women's Artistic and TeamGym gymnastics from age 5 upwards. Weekly recreational and squad gymnastics are delivered by qualified coaches. Links with local Sport Aberdeen-led Kindergym and Gym Joey classes ensure the Club supports the pathway from pre-school gymnastics. Beacon Gymnastics Club continues to promote gymnastics within the local community ensuring a duty of care and inclusion to all members. Funds will be used to continue the operation of the Club, purchase new equipment, in addition to supporting the development of the coaches. All coaches are members of Scottish Gymnastics, have attended safeguarding training and are PVG checked in accordance with the Scottish Gymnastics policy.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jon Dale	
Position (e.g. Chair)	Treasurer	
Date	25/05/2026	

Beacon Gymnastics Club

SC048674



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	September	2024		31	August	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	-	1,500	-	-	1,500	-
Legacies	-	-	-	-	-	-
Grants	-	1,250	-	-	1,250	-
Receipts from fundraising activities	2,517	-	-	-	2,517	8,090
Gross trading receipts	43,589	-	-	-	43,589	39,555
Income from investments other than land and buildings	5	-	-	-	5	21
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
					-	
A1 Sub total	46,111	2,750	-	-	48,861	47,666
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	46,111	2,750	-	-	48,861	47,666
A3 Payments						
Expenses for fundraising activities	18	-	-	-	18	2,283
Gross trading payments	41,181	1,500	-	-	42,681	37,969
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:					-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	41,199	1,500	-	-	42,699	40,251
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,657	1,250	-	-	2,907	6,000
Purchase of investments	-	-	-	-	-	-
A4 Sub total	1,657	1,250	-	-	2,907	6,000
Total payments	42,856	2,750	-	-	45,606	46,251
Net receipts / (payments)	3,255	-	-	-	3,255	1,415
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	3,255	-	-	-	3,255	1,415

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	7,335	-	-	-	7,335	5,920
	Surplus / (deficit) shown on receipts and payments account	3,255	-	-	-	3,255	1,415
	Cash and bank balances at end of year	10,590	-	-	-	10,590	7,335
	(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	Gym equipment - trampette	Unrestricted	1,250	1,250	-
	Gym equipment - tumble track	Unrestricted	6,000	4,800	6,000
		Total	7,250	6,050	6,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	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


Jon Dale

21 May 2026

Section C Notes to the Accounts

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

Unrestricted funds for all general use in any manner deemed fit by the Committee for the advancement of the Club's objectives.

Restricted funds are in respect of funding provided with specific purpose, for which certain conditions will be attached. Expenditure with restricted funds may only occur if meeting the criteria set out by the funding party.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Grant towards purchase of trampette equipment	ABZ Propeller Fund	1	1,250
Total			1,250

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)	X
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Authority under which paid

C3b Trustee remuneration - details

not applicable	

C4a Trustee expenses

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

C4b Trustee expenses - details

not applicable		

Transaction amount (£)

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None	None		

C6 Other information

Previously submitted accounts incorrectly included the brought forward cash balance as part of the reported surplus for the year. Current prior period comparatives have now been restated to show a revised surplus for the year to 31 August 2024 of £1,415, with the corresponding correction made to the opening cash balance of the year of £5,920.

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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
	General Unrestricted					
Receipts						
Donations	-				-	-
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	2,517				2,517	8,090
Gross trading receipts	43,589				43,589	39,555
Income from investments other than land and buildings	5				5	21
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	46,111	-	-	-	46,111	47,666
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	46,111	-	-	-	46,111	47,666
Payments						
Expenses for fundraising activities	18				18	2,283
Gross trading payments	41,181				41,181	37,969
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	41,199	-	-	-	41,199	40,251
Payments relating to asset and investment movements						
Purchases of fixed assets	1,657				1,657	6,000
Purchase of investments	-				-	-
Sub total	1,657	-	-	-	1,657	6,000
Total payments	42,856	-	-	-	42,856	46,251
Net receipts / (payments)	3,255	-	-	-	3,255	1,415
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,255	-	-	-	3,255	1,415

Nature and purpose of funds

Unrestricted funds for all general use in any manner deemed fit by the Committee for the advancement of the Club's objectives.

Beacon Gymnastics Club

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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
	General Restricted					
Receipts						
Donations	1,500				1,500	-
Legacies	-				-	-
Grants	1,250				1,250	-
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	2,750	-	-	-	2,750	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	2,750	-	-	-	2,750	-
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	1,500				1,500	-
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	1,500	-	-	-	1,500	-
Payments relating to asset and investment movements						
Purchases of fixed assets	1,250				1,250	-
Purchase of investments	-				-	-
Sub total	1,250	-	-	-	1,250	-
Total payments	2,750	-	-	-	2,750	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

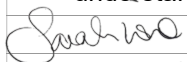
Nature and purpose of funds

Restricted funds are in respect of funding provided with specific purpose, for which certain conditions will be attached. Expenditure with restricted funds may only occur if meeting the criteria set out by the funding party.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Beacon Gymnastics Club						
Registered charity number		SC048674						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	September	2024	to	31	August	2025
Set out on pages		1 - 10						(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. 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 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 the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.						
Independent examiner's statement		In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:						Date:	26/05/2026	
Name:		Sarah Irvine						
Relevant professional qualification(s) or body (if any):		MA(Hons) Accounting and Legal Studies						
Address:		C/O ACVO						
		38 Castle Street						
		Aberdeen						
		AB11 5YU						

*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.

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**