Scottish Charity No - SC054163

Central Gymnastics Academy SCIO

Annual Report and Financial Statements

31 March 2026

Central Gymnastics Academy SCIO

Directors' Report
for the year ended 31 March 2026

The trustees present their report and financial statements for the period ended 31st March 2026.

The report is prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005).

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered its it's current legal form on 22nd April 2025. It has a single tier structure and as such the Trustees are members of the Charity

There has been no changes to the number of trustees (3) since inception. There must be a minimum three and a maximum of twelve. As the charity grows we anticipate that our trustees number will increased. Trustees are elected at the AGM held in June

Suzanne Brown
Christopher Chalk
Rachel Robertson

Independent Examiner's Report to the Trustees of Central Gymnastics Academy SCIO

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 5.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives 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 8 of the 2006 Accounts Regulations

have not been met.

In my opinion there are no other matters to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Craig J. Allison FCCA

Date: 10/11/26

Central Gymnastics Academy SCIO

Statement of Receipts and Payments

for the period ended 31 March 2026

	General Fund	Designated Fund	Restricted Fund	Total Fund	2025
	£	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Subscriptions and donations	72,273	-	-	72,273	-
Grants Received	-	-	-	-	-
Fundraising income	-	-	-	-	-
Total incoming resources	72,273	-	-	72,273	-
Resources expended					
Charitable expenditure					
Cost of charitable activities					
Coaching & competition	(29,937)			(29,937)	
Cost of generating funds					-
Purchases	(1,721)			(1,721)	
Fundraising	-			-	
Operational costs	-		-	-	-
Support costs					
Printing, postage & stationery	(334)			(334)	
Website	-			-	
Travel	(889)			(889)	
Governance costs	(257)	-	-	(257)	-
Total resources expended	(33,138)	-	-	(33,138)	-
Net movement in funds for the year	39,135	-	-	39,135	-
Fund transfers			-	-	-
Net income / (deficit) for the year	39,135	-	-	39,135	-
Funds brought forward:					
General fund	-	-	-	-	-
Funds carried forward	39,135	-	-	39,135	-

Central Gymnastics Academy SCIO

Statement of Balances

As at 31st March 2026

	General Fund £	Designated Fund £	Restricted Fund £	Total Fund £	2025 £
Represented by :					
Tangible Fixed Assets	-	-	-	-	-
Investments	-			-	-
Stock	-	-	-	-	-
Debtors	-	-	-	-	-
Bank	39,137	-	-	39,137	-
Creditors	-	-	-	-	-
	39,137	-	-	39,137	-