THE EAST KILBRIDE (AND DISTRICT) GYMNASTICS CLUB SCIO
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

Contents

The East Kilbride (and District) Gymnastics Club SCIO
Reference and Administrative Details
For The Year Ended 31 October 2025

Charity Number SC039629

Principal Address

Unit 4 Colvilles Place
Kelvin Industrial Estate
East Kilbride, Glasgow
South Lanarkshire
G75 0PZ

Auditors

Cooper Adams Ltd
Chartered Accountants
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

The trustees present their report and the financial statements for the year ended 31 October 2025.

Objectives and Activities

Aims and Objectives

The charity's main objectives are to encourage participation in the sport of Gymnastics and in doing so improve the standard and health of people in East Kilbride and district.

Public Benefit

All activities undertaken to further the charity's purposes for the public benefit are outlined within 'Activities and Performance'.
The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)’s guidance on public benefit.

Achievements and Performance

Main Achievements

Gymnastics overview
This year has been another important year in the development of East Kilbride Gymnastics Club, with the club continuing to evolve both operationally and strategically.

One of the most significant developments has been the continued progression of EKGC as a two-venue club. Stewartfield Community Centre became fully operational as a second permanent venue during 2025, allowing us to increase the range of gymnastics opportunities available and create additional capacity across the club.

The year was not without challenges. A fire within the plant room at Stewartfield resulted in the venue being closed for a number of months, creating considerable operational difficulties for the club, our coaching team and our members. We were delighted to see the facility reopen during the year and have continued to steadily build the programme of classes operating from the venue.

Our longer-term ambition for Stewartfield extends beyond gymnastics alone. The Board continues to explore opportunities to maximise the use of the facility through additional classes, community groups and other activities. Developing the venue in this way will not only increase its benefit to the local community but will also provide an important opportunity to generate additional income and improve the long-term sustainability of the club.

Across our competitive disciplines, the club continues to enjoy significant success. Acro, Artistic and Tumble have all continued to deliver club and invitational competitions, with consistently positive feedback from attending clubs, gymnasts, coaches and families.

These events have developed into an important part of EKGC's annual programme. They provide fantastic competitive opportunities for gymnasts, strengthen our relationships with clubs across Scotland and beyond, showcase the quality of our facilities and volunteer team, and make an increasingly important financial contribution towards the operation and development of the club.

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Main Achievements - continued

Our Acro section has continued to expand its competition programme and now hosts competitions in both November and February. This growth reflects the strong reputation EKGC has developed for delivering well-organised and enjoyable events and provides further opportunities for the club to welcome gymnasts from across the gymnastics community.

Throughout all sections of the club, our gymnasts and coaches continue to represent EKGC with great pride. Whether participating recreationally, developing through our pathways or competing at club, regional and national level, their commitment continues to be at the heart of everything we do.

Charitable Activities

On behalf of the Board of Trustees, I would like to thank our gymnasts, members, parents, carers and families for their continued support throughout another busy year.

We would also like to recognise the tremendous contribution made by our coaching team, staff and volunteers. Their commitment, flexibility and professionalism has been particularly important during a year which included the temporary closure of Stewartfield and the operational challenges this created.
The club would simply not be able to operate at its current scale without the considerable time given by volunteers across competitions, events, fundraising and the many other activities that take place throughout the year.

A particular thank you must also go to our Board of Trustees. The role of Trustee is entirely voluntary and requires a significant commitment of time, energy and responsibility. Their continued support, challenge and determination to make decisions in the best long-term interests of EKGC remains invaluable.

Over recent years EKGC has experienced significant growth, both in membership and in the scale of our operations. During this year, membership levels have begun to plateau. While continued growth will always be welcomed, the Board recognises that success cannot simply be measured by continually increasing membership numbers.

This has encouraged us to look carefully at how the club is structured and operated and to make some bold decisions and changes designed to create a stronger, more sustainable organisation.

Our focus is on ensuring that EKGC has the right management structure, coaching structure, facilities and operational processes to support a club of our size. This means looking not only at where the club is today, but at what will be required to support it successfully over the next five, ten and twenty years.

The Board believes these changes are important in ensuring that the club continues to offer a high-quality gymnastics experience while remaining financially and operationally sustainable.

Financial Review

Financial Position

The continued development of the club across two venues has naturally increased both the scale and complexity of our operations.

Alongside membership income, the club has continued to develop alternative sources of income. In particular, our competition programme has become an increasingly important contributor to the club, generating income which can be reinvested into facilities, equipment, coaching and the wider development of EKGC. During the period the membership fees have decreased from £661,143 to £633,162, while in contrast, income from competitions and camps have increased significantly from £39,191 to £58,579.

The Board recognises the importance of ensuring that the club is not overly dependent on any single source of income and will continue to explore opportunities to make better use of our facilities, expand our events programme and generate additional sustainable income.

Reserves Policy

The trustees are aware they have a duty to identify and review the charity's reserves and to ensure they do not fall below a level which would enable the charity to continue in it's day to day activities. The general fund has decreased to £70,778 from £130,505 due to an increase in costs across the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The assessment of risk is an outgoing process for the trustee.

Future Developments

The coming years will be particularly important in shaping the future landscape of East Kilbride Gymnastics Club.

The rapid growth experienced over recent years has created an organisation significantly larger and more complex than the club of the past. With two permanent venues now forming part of our operation, the Board's focus is shifting from growth alone towards ensuring that the foundations underneath that growth are strong, sustainable and capable of supporting the club for many years to come.

A key priority will be continuing to develop Stewartfield. We want to increase the number and variety of gymnastics classes operating from the venue while also exploring opportunities for community organisations and other groups to make use of the facility. Increasing utilisation of the building will allow Stewartfield to become both an important gymnastics venue and a wider community asset while generating additional sustainable income for the club.

We will also continue developing our competition and events programme. The success of these events has demonstrated that they can deliver significant benefits to the club financially while also strengthening EKGC's position and reputation within the wider gymnastics community.

Alongside this, the Board will continue to review the club's organisational and management structure. As EKGC has grown, so too have the demands involved in operating the organisation. Ensuring that responsibilities are clear, resources are used effectively and the correct structures are in place will be central to the next stage of our development.

The Board remains ambitious for East Kilbride Gymnastics Club, but that ambition must be balanced with long-term sustainability. Decisions made over the coming years will play an important part in determining what EKGC looks like in the future.

Our responsibility is to ensure that those decisions are made carefully, responsibly and always with the long-term interests of the charity, its gymnasts and its members at their centre.

With two venues, a committed coaching team, dedicated volunteers, a supportive membership and a strong competitive programme, we believe EKGC has an excellent foundation from which to move forward.

The Board of Trustees remains fully committed to driving the club in the right direction and ensuring that East Kilbride Gymnastics Club continues to provide opportunities for current and future generations of gymnasts.

Structure, Governance and Management

Governing Document

This SCIO was incorporated on 30th October 2013 as a result of a Change to SCIO application SC039629 by East Kilbride Gymnastics Club, which was formerly an unincorporated association registered as a charity since 04 June 2008.

Trustee Selection Methods

The trustees shall be entitled, by way of resolution passed at a meeting of trustees, to appoint any individual as a trustee.

Induction and Training of Trustees

The Board of Trustees hold regular meetings to review all aspects of the operation of the charity. The charity ensures that new trustees have skills that will complement the existing structure of the Board.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Mr James Farwell

Trustee
17 August 2026

Independent Auditor's Report
to the Members of
The East Kilbride (and District) Gymnastics Club SCIO

Opinion

We have audited the financial statements of The East Kilbride (and District) Gymnastics Club SCIO (the "charity") for the year ended 31 October 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustees Investment (Scotland) Act 2005.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Cooper Adams Ltd

17 August 2026

Cooper Adams Ltd
Chartered Accountants
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Unrestricted funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	-	2,000	2,000	10,000
Other trading activities	**4**	739,800	-	739,800	744,268
Investments	**5**	122	-	122	131
		739,922	2,000	741,922	754,399
EXPENDITURE ON:					
Charitable activities:	**7**				
Gym		(794,999)	(2,000)	(796,999)	(712,298)
Governance		(4,650)	-	(4,650)	(4,500)
		(799,649)	(2,000)	(801,649)	(716,798)
NET (EXPENDITURE)/INCOME		(59,727)	-	(59,727)	37,601
NET MOVEMENT IN FUNDS		(59,727)	-	(59,727)	37,601
RECONCILIATION OF FUNDS:					
Total funds brought forward		130,505	-	130,505	92,904
TOTAL FUNDS CARRIED FORWARD	**16**	70,778	-	70,778	130,505

The notes on pages 12 to 19 form part of these financial statements.

The East Kilbride (and District) Gymnastics Club SCIO
Statement of Financial Position
As At 31 October 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**11**	62,851	-	62,851	74,246
		62,851	-	62,851	74,246
CURRENT ASSETS					
Debtors	**12**	20,405	-	20,405	39,649
Cash at bank and in hand		44,648	-	44,648	72,134
		65,053	-	65,053	111,783
Creditors: Amounts Falling Due Within One Year	**13**	(36,545)	-	(36,545)	(28,989)
NET CURRENT ASSETS (LIABILITIES)		28,508	-	28,508	82,794
TOTAL ASSETS LESS CURRENT LIABILITIES		91,359	-	91,359	157,040
Creditors: Amounts Falling Due After More Than One Year	**14**	(20,581)	-	(20,581)	(26,535)
NET ASSETS		70,778	-	70,778	130,505
FUNDS OF THE CHARITY					
Unrestricted Funds				70,778	130,505
TOTAL FUNDS	**16**			70,778	130,505

On behalf of the board

Mr James Farwell

Trustee
17 August 2026

The notes on pages 12 to 19 form part of these financial statements.

The East Kilbride (and District) Gymnastics Club SCIO
Statement of Cash Flows
For The Year Ended 31 October 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(16,532)	31,570
Interest paid		(762)	(913)
Net cash (used in)/generated from operating activities		(17,294)	30,657
Cash flows from investing activities			
Purchase of tangible assets		(4,360)	(19,169)
Interest received		122	131
Net cash used in investing activities		(4,238)	(19,038)
Cash flows from financing activities			
Repayment of bank borrowings		(5,954)	(5,960)
(Decrease)/increase in cash and cash equivalents		(27,486)	5,659
Cash and cash equivalents at beginning of year	2	72,134	66,475
Cash and cash equivalents at end of year	2	44,648	72,134

1. **Reconciliation of (expenditure)/income to cash (used in)/generated from operations**

	2025	2024
	£	£
Net (expenditure)/income	(59,727)	37,601
Adjustments for:		
Interest expense	762	913
Interest income	(122)	(131)
Depreciation of tangible assets	15,755	15,017
Movements in working capital:		
Decrease/(increase) in trade and other debtors	19,244	(39,649)
Increase in trade and other creditors	7,556	17,819
Net cash (used in)/generated from operations	(16,532)	31,570

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	44,648	72,134

3. **Analysis of changes in net funds**

	As at 1 November 2024	Cash flows	As at 31 October 2025
	£	£	£
Cash at bank and in hand	72,134	(27,486)	44,648
Debts falling due within one year	(6,720)	-	(6,720)
Debts falling due after more than one year	(26,535)	5,954	(20,581)
	38,879	(21,532)	17,347

1. General Information

The East Kilbride (and District) Gymnastics Club SCIO is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC039629. The principal address is Unit 4 Colvilles Place, Kelvin Industrial Estate, East Kilbride, Glasgow, South Lanarkshire, G75 0PZ.

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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% on reducing balance

2.5. 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.

2.6. Financial Instruments

The charity’s financial instruments comprise basic financial assets and liabilities, including cash at bank, debtor balances and creditor balances. These are initially recognised at transaction price and subsequently measured at amortised cost. The charity does not hold or issue any complex financial instruments.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Grants	-	2,000	2,000

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Grants	10,000	-	10,000

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	31 October 2024 Unrestricted funds
	£	£
Membership subscriptions	633,162	661,143
Fundraising events	10,207	18,140
Shop income	37,852	25,794
Competitions and camps	58,579	39,191
	739,800	744,268

5. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Interest on short-term deposits	122	131

6. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	15,755	15,017

7. Analysis of Expenditure

	2025 Support costs (see note 8)
	£
Gym	796,999
Governance	4,650
	801,649

	2024 Support costs (see note 8)
	£
Gym	712,298
Governance	4,500
	716,798

8. Support Costs

	Gym	Governance	2025 Total
	£	£	£
Employee costs	503,880	-	503,880
Premises expenses	185,452	-	185,452
General administration	91,150	-	91,150
Depreciation	15,755	-	15,755
Interest payable	762	-	762
Governance costs	-	4,650	4,650
	796,999	4,650	801,649

	Gym	Governance	2024 Total
	£	£	£
Employee costs	474,765	-	474,765
Premises expenses	150,794	-	150,794
General administration	70,809	-	70,809
Depreciation	15,017	-	15,017

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Interest payable	913	-	913
Governance costs	-	4,500	4,500
	712,298	4,500	716,798

9. **Auditor's Remuneration**

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	4,650	4,500

10. **Average Number of Employees**

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

11. **Tangible Assets**

	Plant & Machinery
	£
Cost	
As at 1 November 2024	253,689
Additions	4,360
As at 31 October 2025	258,049
Depreciation	
As at 1 November 2024	179,443
Provided during the period	15,755
As at 31 October 2025	195,198
Net Book Value	
As at 31 October 2025	62,851
As at 1 November 2024	74,246

12. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	2,795	3,015
Other debtors	17,610	36,634
	20,405	39,649

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	14,542	15,809
Bank loans and overdrafts	6,720	6,720
Accruals and deferred income	15,283	6,460
	36,545	28,989

14. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	20,581	26,535

15. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	6,720	6,720

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	20,581	26,535

16. Movement in Funds

	As at 1 November 2024	Income	Expenditure	As at 31 October 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	130,505	739,922	(799,649)	70,778
Restricted funds				
Restricted	-	2,000	(2,000)	-
Total funds	130,505	741,922	(801,649)	70,778

	As at 1 November 2023	Income	Expenditure	As at 31 October 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	92,904	754,399	(716,798)	130,505
Total funds	92,904	754,399	(716,798)	130,505

17. Transactions with Trustees

The following trustees were paid for services provided during the year ended 31 October 2025:

	Administration	Coaching	Total
	£	£	£
N Youl	-	4,900	4,900
S McArdle	9,200	-	9,200
C Anderson	12,533	-	12,533

All payments were authorised in Trustees meetings and are allowed per the charity's governing document.

No trustee expenses have been incurred.

18. Related Party Disclosures

During the year ending 31 October 2025 K Farwell, a spouse of a trustee (J Farwell), provided coach services totalling £ 24,394.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	2,000	10,000
	2,000	10,000
Other trading activities		
Membership subscriptions	633,162	661,143
Fundraising events	10,207	18,140
Miscellaneous income	37,852	25,794
Competitions and camps	58,579	39,191
	739,800	744,268
Investments		
Interest on short term deposits	122	131
	122	131
	741,922	754,399
EXPENDITURE ON:		
Charitable Activities:		
Gym		
Coaches payments	(449,011)	(414,926)
Competitions costs	(54,869)	(59,839)
Rent and rates	(119,881)	(103,822)
Gas and electricity	(49,635)	(32,400)
Cleaning	(15,936)	(14,572)
Equipment and small items	(12,354)	(6,005)
Fee refunds	(1,184)	(852)
Maintenance	(18,366)	(3,387)
Insurance	(7,533)	(3,433)
Telephone	(2,145)	(1,430)
Bank charges	(31,497)	(30,467)
Sundry expenses	(18,071)	(25,235)
Depreciation of plant and machinery	(15,755)	(15,017)
Bank loan interest	(762)	(913)
	(796,999)	(712,298)

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Governance		
Audit fees	(4,650)	(4,500)
	(4,650)	(4,500)
	(801,649)	(716,798)
NET (EXPENDITURE)/INCOME	(59,727)	37,601

The East Kilbride (and District) Gymnastics Club SCIO
Reference and Administrative Details
For The Year Ended 31 October 2025

Trustees	Mr James Farwell - Chairperson/Treasurer
	Mr Andy Youl - Vice Chairperson
	Miss Caroline Anderson - Secretary
	Mrs Nicky Youl - Club Senior Coach
	Mrs Kirsty Ross - Child Protection Officer
	Mrs S Smith - Child Protection Officer
	Mr James Jardine - Member
	Mrs Sarah McArdle - Member
Charity Number	SC039629
Principal Address	Unit 4 Colvilles Place
	Kelvin Industrial Estate
	East Kilbride, Glasgow
	South Lanarkshire
	G75 0PZ
Auditors	Cooper Adams Ltd
	Chartered Accountants
	12 Payton Street
	Stratford upon Avon
	Warwickshire
	CV37 6UA