REGISTERED CHARITY NUMBER: SC052171

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30TH APRIL 2026

FOR

HAWICK WEIGHT TRAINING
& FITNESS CLUB (SCIO)

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

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FOR THE YEAR ENDED 30TH APRIL 2026

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HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 30TH APRIL 2026

The trustees present their report with the financial statements of the charity for the year ended 30th April 2026.

OBJECTIVES AND ACTIVITIES
Objectives and aims
The principal objectives of the charity are:

- To improve the health, general well-being and fitness of people living in the Scottish Borders, without distinction of sex, sexuality, political, religious or other opinions.
- To provide recreational facilities for use by members of the general public in the Scottish Borders with the object of improving their conditions of life.

The main activities during the financial period being to provide safe, well maintained equipment for keeping fit in a safe environment at an affordable cost to ensure we cover our direct costs.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The operation of the gym facility has benefited both mental and physical wellbeing of those who have made use of the facility throughout the reporting period.

FINANCIAL REVIEW
Financial position
During the year, income amounting to £10,145 was received and expenditure totalled £6,917. This is represented by a bank balance at 30th April 2026 of £18,890.

Income has increased primarily due to an increase in user numbers. The trustees continue to closely monitor operational costs and utility bills to ensure expenditure remains effectively controlled.

Reserves policy
The trustees aim to hold approximately two times annual running costs as a sufficient level of reserves. This ensures the charity can navigate unexpected financial challenges or sudden drops in income without disrupting its core operations. Currently, this target has been met, and the policy continues to be reviewed on an ongoing basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is a Scottish Charitable Incorporated Organisation (a SCIO) and is controlled by its constitution. It was registered in its current legal form on 7th December 2022.

The structure of the organisation consists of the Board, who hold regular meetings, and generally control the activities of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONT'D)

Recruitment and appointment of new trustees

One third of all Trustees are required to retire at the AGM and deemed to have been re-appointed, unless they indicate they wish to stand down. where resolution for their re-appointment is not carried by the meeting or where more than one person is nominated for the role in which case there is an election at the AGM.

New Trustees can be appointed at any time. Trustees are appointed based on the expertise they can bring to the board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC052171

Operating address
43 Fairhurst Drive
Hawick
Roxburghshire
TD9 8HT

Principal address
Woodlands
Parkdale
Hawick
Roxburghshire
TD9 0JR

Trustees
D Kyle – Chair
J Borthwick – Treasurer
G Dickey
B Swan
A Rennie – Resigned 17/03/26
S Kyle
S Robertson - Secretary

Independent Examiner
Joanne Gibson
Chartered Accountant
JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

Approved by order of the board of trustees on 5th October 2026 and signed on its behalf by:

.....
- D Kyle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

I report on the accounts for the year ended 30th April 2026 set out on pages four to seven.

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's 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 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 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 to 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.

Joanne Gibson
Chartered Accountant
JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

19th October 2026

HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30TH APRIL 2026

	Notes	2026 Unrestricted fund	2025 Unrestricted fund
		£	£
RECEIPTS			
Gross trading receipts	1	10,145	9,613
Total Receipts		10,145	9,613
PAYMENTS			
Payments relating directly to charitable activities	2	6,047	12,784
Governance Costs	3	870	420
Total Payments		6,917	13,204
NET RECEIPTS / (PAYMENTS)		3,228	(3,591)
TRANSFERS TO / (FROM) FUNDS		-	-
SURPLUS / (DEFICIT) FOR YEAR		3,228	(3,591)

All funds are unrestricted

The notes form part of these financial statements

HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

STATEMENT OF BALANCES
30TH APRIL 2026

	Notes	2026 Unrestricted fund	2025 Unrestricted fund
		£	£
CASH FUNDS			
Cash and bank balances at start of year		15,662	19,253
Surplus / (deficit) shown on receipts and payments account		3,228	(3,591)
CASH AND BANK BALANCES AT END OF YEAR		18,890	15,662
		£	£
OTHER ASSETS			
Property – Cost	4	-	-

All funds are unrestricted

The financial statements were approved by the Board of Trustees and authorised for issue on 5th October 2026 and were signed on its behalf by:

.....
- J Borthwick - Trustee

The notes form part of these financial statements

1. GROSS TRADING RECEIPTS

	2026	2025
	£	£
Subscriptions	10,145	9,613
	10,145	9,613

2. PAYMENTS RELATING DIRECTLY TO CHARITABLE ACTIVITIES

	2026	2025
	£	£
Insurance	1,419	1,943
Light, heat & water	1,358	3,512
Licensing	558	538
Repairs & renewals	762	702
Cleaning & waste disposal	1,335	1,753
Equipment purchases & maintenance	-	4,099
Sundries	615	237
	6,047	12,784

3. SUPPORT COSTS - GOVERNANCE

	2026	2025
	£	£
Accountancy fees	870	420
	870	420

4. OTHER ASSETS

The charity owns clubroom premises at 43 Fairhurst Drive, Hawick. Title for these premises was transferred to the charity during the period ended 30th April 2024 when setup as a SCIO from the previous unincorporated club.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2026.

Trustees' expenses

One trustee received reimbursement of operational and general expenses incurred on behalf of the charity in the period totalling £12 (2025 – nil, totalling £nil)

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2026.

7. NATURE AND PURPOSE OF FUNDS

All funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.