

PERTH GYMNASTICS CLUB SCIO
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

**PERTH GYMNASTICS CLUB SCIO
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**PERTH GYMNASTICS CLUB SCIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025.

Structure, Governance and Management

Structure

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) and was entered onto the Scottish Charities register on the 19th of March 2013. The charity is governed by its Constitution and managed by its Board of Trustees.

Appointment of Trustees

Only members of the organisation may be appointed as a Trustee. The maximum number of Trustees permitted at any time is ten, with a minimum number of three. All charity Trustees must retire at each Annual General Meeting but may then be re-elected.

Charitable Purposes

The charities purposes are:

- . the advancement of public participation in sport.
- . the provision and organisation of recreational facilities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- . furthering the interests of young people who live within the Perth & Kinross area in achieving levels of gymnastic competence both at recreational and competitive levels.
- . to encourage participation in gymnastics for artistic, sporting, and recreational purposes.
- . to promote the benefits of involvement in gymnastics for young people of all ages.

Operations Manager Update

2024 - 2025 saw our membership grow considerably, and to meet demand we have further extended our programme to accommodate our ever-increasing waiting list. Several new classes are now operating throughout the week, and it is the intention to further expand our programme in 2025. Engagement with the local community through the mediums of PGC website, Facebook and Instagram have been the main drivers resulting in increased membership to the club.

Due to the influx in membership, equipment was needed to accommodate more children in both recreational and pre-schools' classes to enable gymnastics stations to be set up throughout the gym. As a result, new bars, beam, coaching blocks, wedges and pre-school equipment was purchased and is actively being utilised within gym sessions.

Coach and volunteer development is key to the forward momentum of the club, and we are pleased to report that we have employed another full-time coach. In addition, the club is currently working with young coaches and volunteers to attain qualifications through an inhouse mentoring programme. Through the mentoring programme a further two coaches attained Level 1 coaching qualifications and are now actively coaching within club structures with an additional two awaiting confirmation of exams to gain their qualifications.

**PERTH GYMNASTICS CLUB SCIO
ANNUAL REPORT OF THE TRUSTEES - *continued*
FOR THE YEAR ENDED 31 MARCH 2025**

Strong relationships continue to flourish with education and the club supports young PE graduates to attain specialised knowledge in gymnastics by offering volunteer opportunities on a weekly basis. We also provide free access for PE.

Programme development is always ongoing in the ever-evolving world of sport at all levels, and this year we have seen a considerable demand for gymnastics due to the close of Bells Sport Centre directly due to extensive flooding. We have expanded our preschool programme along with the recreational programme to accommodate demand and our membership has grown significantly and currently stands at 650 members actively accessing our club programme from early years to adults. In addition, we are also working in partnership with the NHS providing facility access to support their additional needs programme and we hope to utilise our down time slots within the gym by attracting new partners or further expanding our current programme.

The Club also hosted the annual recreational competition for all recreational gymnasts. The event was extremely popular with over 150 gymnasts taking part and due to the popularity of the event discussions are ongoing about hosting another comp in October on an annual basis.

The club also introduced new squad programmes across disciplines and our existing gymnasts continue to do well at competitions with many achieving podium places and good scores in the competitive environment against their peers across Scotland.

Facility Extension

Facility Development is ongoing, and we await confirmation of change of use for the neighbouring unit. This will enable further growth within the club and also address waiting lists. If Perth & Kinross Council grants the change of use the club will be in a position to accommodate another three hundred children on a weekly basis. The refurbishment will take 4 months to complete, and management are currently in talks with specialist gym fitter (Gymnova) and various funding bodies to bring this project to fruition.

Final Comments

The Board is extremely pleased with the efforts of all staff who are dedicated to the development of gymnasts and also the development of the club, and as such, the board would like to extend their many thanks for all the hard work undertaken by all staff to ensure PGC flourished year on year.

Reference and administrative information

1. The Charity name and number.

The Legal Name of the Charity is: Perth Gymnastics Club SCIO

The Charity number is SC03869

2. Legal structure of the Club

The Organisation is a Scottish Charitable Incorporated Organisation (SCIO).

**PERTH GYMNASTICS CLUB SCIO
ANNUAL REPORT OF THE TRUSTEES - *continued*
FOR THE YEAR ENDED 31 MARCH 2025**

3. The principal operating address, email and web addresses of the Club are:-

Perth Gymnastics Club
Units 15A and 15B
Riverview Business Park
Friarton Road
Perth
PH2 8DF

Website: www.perthgymnasticsclub.org.uk

4. The Elected Trustees are:



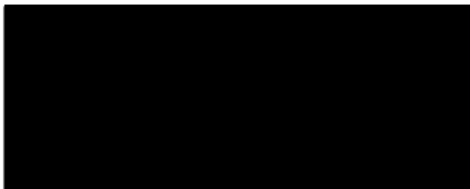
5. Bankers:

Royal Bank of Scotland
12 Dunkeld Road
Perth
PH1 5RB
AB23 8EA

6. Independent Examiner:


Axiom Business Consultancy Limited
Montgoldrum Farm
Arbuthnott
Laurencekirk
Aberdeenshire
AB30 1LS

Approved by the committee on 7 October 2025 and signed on their behalf by:



**PERTH GYMNASTICS CLUB SCIO
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages one to nine.

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) (a) to (c) of the 2006 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.

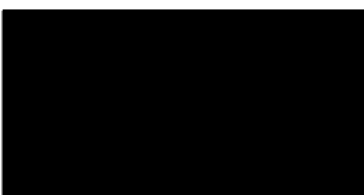
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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:

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 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.



Axiom Business Consultancy Limited
Montgoldrum Farm
Arbuthnott
Laurencekirk
Aberdeenshire
AB30 1LS

7 October 2025

PERTH GYMNASTICS CLUB SCIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income					
Charitable activities	3	314,066	-	314,066	256,210
Other trading activities	4	42,192	-	42,192	39,396
Investments	5	4,766	-	4,766	1,038
Total Income		361,024	-	361,024	296,644
Expenditure					
Charitable activities	6	279,943	-	279,943	217,310
Governance costs	7	1,008	-	1,008	960
Total Expenditure		280,951	-	280,951	218,270
Net Income/(Expenditure)		80,073	-	80,073	78,374
<i>Reconciliation of Funds</i>					
Total Funds brought forward		315,629	-	315,629	237,255
Total Funds carried forward	11	395,702	-	395,702	315,629

PERTH GYMNASTICS CLUB SCIO
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets					
Tangible assets	9	175,292	-	175,292	172,836
Current Assets					
Cash at bank and in hand		221,418	-	221,418	143,777
Creditors: Amounts Falling Due Within One Year	10	(1,008)	-	(1,008)	(984)
Net Current Assets		220,410	-	220,410	142,793
Total Assets Less Current Liabilities		395,702	-	395,702	315,629
Net Assets		395,702	-	395,702	315,629
<i>The funds of the charity:</i>					
Unrestricted Income Funds		395,702	-	395,702	315,629
Total Funds	11	395,702	-	395,702	315,629

The notes at pages 7 to 9 form part of these accounts.

Approved by the trustees on 7 October 2025 and signed on their behalf by:

PERTH GYMNASTICS CLUB SCIO
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from other trading activities

	2025	2024
	£	£
Fundraising	40,583	37,892
Sale of club kit	49	64
Miscellaneous income	1,560	1,440
	<u>42,192</u>	<u>39,396</u>

5. Investments

	2025	2024
	£	£
Bank interest receivable	4,766	1,038

6. Cost of charitable activities

	2025	2024
	£	£
Coaching salaries and expenses	151,378	140,300
Coaching pension costs	9,813	7,938
Travel and accommodation	2,267	647
BAGA/SAGA	6,315	4,327
Facility lease	32,310	30,124
Centre supplies	6,649	8,175
Insurance	643	2,399
Purchase of club kit	8,750	6,266
Repairs and renewals	11,452	952
Light and heat	10,084	8,707
Telephone and internet	3,721	2,975
General expenses	26	943
Bank charges	218	156
Purchase of equipment	-	3,401
Depreciation	36,317	-
	<u>279,943</u>	<u>217,310</u>

7. Governance costs

	2025	2024
	£	£
Independent examiner's fee	1,008	960

8. Purchase of equipment

	2025	2024
	£	£
Gym equipment	-	3,401

PERTH GYMNASTICS CLUB SCIO
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 MARCH 2025

9. Tangible fixed assets

	Plant & Machinery
Cost	£
As at 1 April 2024	203,336
Additions	38,773
As at 31 March 2025	<u>242,109</u>
Depreciation	
As at 1 April 2024	30,500
Charge for the year	36,317
As at 31 March 2025	<u>66,817</u>
Net Book Value	
As at 31 March 2025	<u>175,292</u>
As at 31 March 2024	<u>172,836</u>

10. Creditors: Amounts falling due within one year

Accruals and deferred income	<u>1,008</u>
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11. Movement in funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds	<u>315,629</u>	<u>361,024</u>	<u>(280,951)</u>	<u>395,702</u>

12. Transactions with Trustees

During the year, ██████████ was paid a salary of £35,000 (2024: £30,333).

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transaction with Trustees note.

