Charity registration number: SCO43869

PERTH GYMNASTICS CLUB SCIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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

Perth Gymnastics Club SCIO
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Perth Gymnastics Club SCIO
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Mr T N McGill Mrs J Archibald Mr D Runcie
Charity Number	SCO43869
Principal Address	Units 15A and 15B, Riverview Business Park Friarton Road Perth PH2 8DF
Independent Examiner	Christopher Doan FCCA Axiom Business Consultancy Limited Chartered Certified Accountants Montgoldrum Farm Arbuthnott Laurencekirk Aberdeenshire AB30 1LS

Perth Gymnastics Club SCIO
Trustees' Report For The Year Ended 31 March 2026

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

Objectives and Activities

Aims and Objectives

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.

Achievements and Performance

Main Achievements

The board is delighted to announce the successful opening of PGC's newly refurbished gym extension and improved staff room, which now features an extended kitchen area. The journey to complete this project has been a significant undertaking, involving the collaborative efforts of various professionals. Solicitors, architects, builders, joiners, electricians, and plumbers all contributed their expertise to ensure everything was prepared for the next phase. To support cost efficiency, all painting and decorating was undertaken by staff members whose commitment and hard work are gratefully appreciated and acknowledged.

On the 16th of March 2026, Gymnova arrived on site, and after three days the refit was completed with all appropriate equipment in place and ready to be utilised by all club members. This extension will undoubtedly make a significant impact on the space that can be utilised within the gym and therefore many more children will benefit through increased training sessions and available places on offer.

Programme development has been ongoing, however as a result of the extension we anticipate a notable membership growth over the next 12months. This projection is supported by plans to introduce several new classes, including a dedicated ASN (Additional Support Needs) class designed to support children with a range of disabilities.
Engaging with ASN providers will be a key priority as we move forward to ensure the gym can provide activities that support and meets the needs of participating children and their families.

Our internal competitions are growing in numbers each year and we are looking forward to our annual June competition. These competitions have been instrumental in ensuring all levels of abilities have the opportunity to access a competitive environment regardless of ability levels.
The PGC award scheme has seen an increase of children achieving their certificate badges. Parents have commented on the development of their children's skills and feel that the award scheme is instrumental in motivating their children by giving them something to work towards.

Our coaching team continues to grow with more young gymnasts moving into the coaching environment, taking all their knowledge, gaining qualifications, and giving back to the club their expertise to the next gymnasts moving through club structures.

The club has recently undertaken the Safe Club initiative in partnership with Scottish Gymnastics and Sportscotland. This initiative supports clubs to ensure that they have taken all steps possible to provide a safe, happy, welcoming environment for all participants attending the club. Working through each step enabled the club to identify areas of weaknesses, and strengths. A collaborative approach with Scottish Gymnastics 9SGA) and Sportscotland has resulted in the Club achieving the Safe Club Status.

The Board would also like to place on record its deep appreciation for the dedication and professionalism of our staff team. Their commitment has been central not only to achieving Safe Club Status but also to the successful realisation of the extension project. From coaches and administrative staff to volunteers and support personnel, every individual has played a vital role. Their hard work, resilience, and unwavering belief in the club's vision have strengthened our community and created an environment where participants can thrive.

Structure, Governance and Management

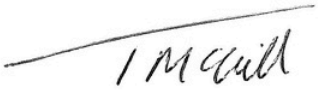
Governing Document

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.

Trustee Selection Methods

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.

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



Mr T N McGill

Trustee
17/09/2026

Perth Gymnastics Club SCIO
Independent Examiner's Report to the Trustees of Perth Gymnastics Club SCIO
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Perth Gymnastics Club SCIO (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees you 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 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.

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 view given by the accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.



Christopher Doan FCCA

17/09/2026
Axiom Business Consultancy Limited
Chartered Certified Accountants
Montgoldrum Farm
Arbuthnott
Laurencekirk
Aberdeenshire
AB30 1LS

Perth Gymnastics Club SCIO
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Gymnastics fees		327,322	314,066
Other trading activities	3	49,148	42,192
Investments	4	3,480	4,766
		379,950	361,024
EXPENDITURE ON:			
Raising funds	6	(38,423)	(35,001)
Charitable activities:	6		
Gymnastics fees		(329,412)	(245,951)
		(367,835)	(280,952)
NET INCOME		12,115	80,072
NET MOVEMENT IN FUNDS		12,115	80,072
RECONCILIATION OF FUNDS:			
Total funds brought forward		395,701	315,629
TOTAL FUNDS CARRIED FORWARD	13	407,816	395,701

The notes on pages 7 to 10 form part of these financial statements.

Perth Gymnastics Club SCIO
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
FIXED ASSETS			
Tangible Assets	**10**	227,409	175,292
		227,409	175,292
CURRENT ASSETS			
Cash at bank and in hand		181,463	221,417
		181,463	221,417
Creditors: Amounts Falling Due Within One Year	**11**	(1,056)	(1,008)
NET CURRENT ASSETS (LIABILITIES)		180,407	220,409
TOTAL ASSETS LESS CURRENT LIABILITIES		407,816	395,701
NET ASSETS		407,816	395,701
FUNDS OF THE CHARITY			
Unrestricted Funds		407,816	395,701
TOTAL FUNDS	**13**	407,816	395,701

On behalf of the board

T McGill

Mr T N McGill

Trustee
17/09/2026

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

Perth Gymnastics Club SCIO is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SCO43869. The principal address is Units 15A and 15B, Riverview Business Park, Friarton Road, Perth, PH2 8DF.

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

Incoming resources are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the income have been met or are fully within the control of the charity:
- there is sufficient certainty that receipt of the income is considered prabable; and
- the amount can be measured reliably.

2.3. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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	15% straight line

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.

3. Income from Other Trading Activities

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	1,922	1,609
Fundraising events	47,226	40,583
	49,148	42,192

4. Investment Income

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	3,480	4,766

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

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

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	36,316	36,317

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2026 Total
	£	£	£
Raising funds	38,423	-	38,423
Gymnastics fees	170,680	158,732	329,412
	209,103	158,732	367,835

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	35,000	1	35,001
Gymnastics fees	126,191	119,760	245,951
	161,191	119,761	280,952

7. **Support Costs**

	2026 Gymnastics fees
	£
Employee costs	2,483
Premises expenses	53,747
General administration	66,186
Depreciation	36,316
	158,732

	Raising funds	Gymnastics fees	2025 Total
	£	£	£
Employee costs	-	2,267	2,267
Premises expenses	-	42,394	42,394
General administration	1	38,782	38,783
Depreciation	-	36,317	36,317
	1	119,760	119,761

8. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	1,056	1,008
Tax advisory services	504	-
	1,560	1,008

9. Average Number of Employees

Average number of employees during the year was: 8 (2025: 7)

10. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2025	242,109
Additions	88,433
As at 31 March 2026	330,542
Depreciation	
As at 1 April 2025	66,817
Provided during the period	36,316
As at 31 March 2026	103,133
Net Book Value	
As at 31 March 2026	227,409
As at 1 April 2025	175,292

11. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Accruals and deferred income	1,056	1,008

12. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £10,363 (2025: £9,813).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

13. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	395,701	379,950	(367,835)	407,816
Total funds	395,701	379,950	(367,835)	407,816

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	315,629	361,024	(280,952)	395,701
Total funds	315,629	361,024	(280,952)	395,701

14. **Transactions with Trustees**

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2026 Total
		£	£
Mrs J Archibald	Other legal authority	38,423	38,423

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Mrs J Archibald	Other legal authority	35,000	35,000

No trustee expenses have been incurred.

15. **Related Party Disclosures**

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

Perth Gymnastics Club SCIO
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Gymnastics fees		
Sale of goods or services	327,322	314,066
	327,322	314,066
Other trading activities		
Income from other trading activities	1,922	1,609
Fundraising events	47,226	40,583
	49,148	42,192
Investments		
Bank interest receivable	3,480	4,766
	3,480	4,766
	379,950	361,024
EXPENDITURE ON:		
Raising funds		
Trustees' salaries	(38,423)	(35,000)
Sundry expenses	-	(1)
	(38,423)	(35,001)
Charitable Activities:		
Gymnastics fees		
Wages and salaries	(160,317)	(116,378)
Employers pensions - defined contribution schemes	(10,363)	(9,813)
Travel expenses	(2,483)	(2,267)
Rent	(39,979)	(32,310)
Light and heat	(13,370)	(10,084)
Water rates	(398)	-
Repairs, renewals and maintenance	(22,404)	(11,452)
Insurance	(1,568)	(643)
Centre supplies	(9,981)	(6,649)
Gym training kit	(5,746)	(8,750)
Telecommunications	(2,473)	(3,721)
Independent examiner's fees	(1,560)	(1,008)
Legal fees	(12,184)	-
Competition fees	(8,243)	(5,402)
Professional subscriptions	(1,683)	(913)

...CONTINUED

Bank charges	(344)	(218)
Sundry expenses	-	(26)
Depreciation	(36,316)	(36,317)
	(329,412)	(245,951)
	(367,835)	(280,952)
NET INCOME	12,115	80,072