

REGISTERED CHARITY NUMBER: 1095020

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Rotherham Sports Acro Club

Rotherham Sports Acro Club

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for the Year Ended 31 March 2025

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Rotherham Sports Acro Club

Reference and Administrative Details
for the Year Ended 31 March 2025

| | |
|----------------------------------|--|
| TRUSTEES | Carol Davies - Chairperson Alison Proctor- Head Coach J Proctor - Treasurer (appointed 28/1/2025) |
| COMMITTEE MEMBERS | Carol Davies Alison Proctor John Proctor Charlotte Trotter (Welfare Officer) Claire Cully Lyndsey Robinson (appointed 28/1/2025) Sam Brown (appointed 25/3/25) |
| PRINCIPAL ADDRESS | John Street Woodhouse Green Thurcroft Rotherham South Yorkshire S66 9AN |
| REGISTERED CHARITY NUMBER | 1095020 |
| INDEPENDENT EXAMINER | SMH Group Audit 5 Westbrook Court Sharrowvale Road Sheffield S11 8YZ |
| BANKERS | HSBC 35 College Street Rotherham S65 1AF |

Rotherham Sports Acro Club

Report of the Trustees **for the Year Ended 31 March 2025**

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

Charitable aims and objectives

The objects of the charity as set out in the governing document are:

To promote community participation in healthy recreation by the provision of facilities for gymnastics.

Activities undertaken for the public benefit

The focus of our activities is on providing and maintaining facilities to promote active participation in gymnastics. All funds raised within the club are used to improve the facilities the Club can provide, support our voluntary coaching team through training and to continue to provide new experiences for all our gymnasts, be that taking part in our club displays (open to all members), local, national and international competitive events.

The club has provided gymnastics sessions for both competitive and recreational acro gymnasts that are open to all, subject to our capacity. A waiting list operates for those to whom we are not able to offer an immediate place.

The trustees are very much aware that the club and the charity exists for the provision of public benefit and they have regard to the guidance issued by the Charity Commission in relation to this.

Activities undertaken during the period

We have continued to provide recreational and competitive gymnastics throughout this financial period.

Our club could not function without the huge commitment of time and energy from our coaches. They give their time freely (not just at weekly sessions, but also through attendance at festivals and competitions across the country) to encourage and promote healthy activity through gymnastics.

We are also grateful for the contribution our members make on a voluntary basis to raise funds, manage and maintain the premises, organise and help run events at and for the benefit of all Club members.

Financial Review

The Club's principal source of income is predominantly subscriptions from the gymnasts. Fundraising is also carried out throughout the year including our twice annual presentations. Presentations are held in the club building to family and friends of the gymnasts which celebrate and promote the successes and progress of the gymnasts. Fundraising is also done through hosting competitions which promotes the club in the wider gymnastics community.

Expenditure promotes the upkeep and cost associated with the maintenance of the facility.

Financial position

As at 31 March 2025, the reserves held by the charity (represented by unrestricted funds) totalled £207,509 (2024-£191,716).

The financial statements are set out on pages 6 to 8. The Receipts and Payments account shows a surplus for the year totalling £15,793 (2024 - £17,676).

Reserves policy

The club maintains a reserve account of approximately 50% of our annual income to ensure that there are sufficient funds available in the event of a significant event occurring in relation to the club or its premises. The unrestricted reserves as at 31 March 2025 were £207,509. The trustees will be reviewing the reserves in the forthcoming year with the intention of using these funds to pay for required repair work and in anticipation of needing to pay coaches in the near future, whilst also avoiding a sharp increase in fees for gymnasts.

Rotherham Sports Acro Club

Report of the Trustees **for the Year Ended 31 March 2025**

FUTURE PLANS

The Club is considering the potential conversion to a CIO with the aspiration of completing this transfer in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Rotherham Sports Acro Club (RSAC) is a registered charity, registered with the Charity Commission on 12 December 2002, Charity Number: 1095020. The charity is governed by its governing document dated 18 November 2002. A board of appointed trustees along with a committee run the organisation on a day-to-day basis. All club trustees give up their time voluntarily and receive no remuneration for their role.

Rotherham Sports Acro Club is a registered member of British Gymnastics, conforming to all their governance requirements. RSAC is also a member of the Yorkshire Acrobatic Gymnastics Committee which oversees acrobatic gymnastic activity, training and competition within the region of Yorkshire.

We have policies in place for the safety and welfare of our participants and members. DBS checks are completed for all coaching staff and renewed as required. All coaches have safeguarding training as required by our national governing body, British Gymnastics. There are a number of coaches who have their first aid training within the active coaching team.

Our newly appointed trustee, Dr John Charles Christopher Proctor, was acting as treasurer throughout this period.

Alison Proctor is a nationally accredited acro gymnastics judge and has judged at competitions across the country, as well as at our club, throughout the course of the year. This commitment supports gymnasts from our club to compete at competitions nationally as well as regionally.

Appointment of trustees

Custodian trustees hold title to the property which is held in trust. The custodian trustees are elected for life, or until written resignation at the Annual General Meeting or Special General Meeting and shall number not less than 3 and not more than 6.

The management committee shall consist of not less than 7 members and not more than 16. All members of the Management Committee shall retire from office after a one year term (two years for trustees), but they may be re-elected or re-appointed.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Rotherham Sports Acro Club

Report of the Trustees
for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:

C. Davies

.....

C Davies - Chairperson

**Independent Examiner's Report to the Trustees of
Rotherham Sports Acro Club**

Independent examiner's report to the trustees of Rotherham Sports Acro Club

I report to the charity trustees on my examination of the accounts of Rotherham Sports Acro Club (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Salim FCCA

SMH Group Audit
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

29/01/2026

Date:

Rotherham Sports Acro Club

Receipts and Payments Account
for the Year Ended 31 March 2025

| | | 2025 | 2024 |
|---------------------------------------|-------|---------------------|--------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOMING RESOURCES | Notes | | |
| Grants/Donations | 2 | 1,000 | 1,000 |
| Subscriptions/Fees | | 39,273 | 29,658 |
| Kit | | 7,119 | 706 |
| Fundraising events | | 1,441 | 1,120 |
| Competition Fees/Memberships | | 26,016 | 25,981 |
| Presentation Income | | 365 | 863 |
| Bank interest | | 810 | 703 |
| Other Income | | 1,335 | 256 |
| Total incoming resources | | 77,359 | 60,287 |
| RESOURCES EXPENDED | | | |
| Competitions including entry fees | | 6,861 | 7,679 |
| Fundraising | | - | 1,011 |
| Kit | | 8,441 | 1,872 |
| Coaches/Club costs | | 4,647 | 1,086 |
| Bank Charges | | 85 | 78 |
| Presentation and fundraising expenses | | 2,963 | 530 |
| Premises Expenses including rates | | 10,875 | 6,641 |
| Insurance | | 6,663 | 6,337 |
| Light and heat | | 11,723 | 8,816 |
| Small items of equipment | | 498 | 215 |
| Cleaning Costs | | 3,430 | 3,579 |
| Telephone and internet | | 604 | 732 |
| Memberships/Subscriptions | | 264 | 530 |
| Fire safety | | 1,351 | 539 |
| Postage and stationery | | 1,171 | 1,717 |
| Accountancy | | 900 | - |
| Other expenses | | 1,090 | 1,249 |
| Total resources expended | | 61,566 | 42,611 |
| NET INCOME | | 15,793 | 17,676 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 191,716 | 174,040 |
| TOTAL FUNDS CARRIED FORWARD | | 207,509 | 191,716 |

The notes form part of these financial statements

Rotherham Sports Acro Club

Statement of Assets and Liabilities
31 March 2025

| | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|---|---------------------------------------|
| CURRENT ASSETS | | |
| Cash at bank | 207,509 | 191,716 |
| | <hr/> | <hr/> |
| NET CURRENT ASSETS | <u>207,509</u> | <u>191,716</u> |
| | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 207,509 | 191,716 |
| | <hr/> | <hr/> |
| NET ASSETS | <u>207,509</u> | <u>191,716</u> |
| | | |
| FUNDS | | |
| Unrestricted funds | <u>207,509</u> | <u>191,716</u> |
| | | |
| TOTAL FUNDS | <u>207,509</u> | <u>191,716</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:

C. Davies

.....

C Davies - Chairperson

The notes form part of these financial statements

Rotherham Sports Acro Club

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a receipts and payments basis. Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year.

In this context, "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Property

The building the charity occupies is held in Trust on behalf of the charity. The Trust Deed is dated 20 May 1983 and was drawn up prior to the charity being registered.

Taxation and value added tax

The charity is exempt from tax on its charitable activities.

The charity is unable to re-claim VAT which it pays on expenditure. Where applicable, expenditure is hence inclusive of VAT.

2. GRANTS/DONATIONS

During the year, the charity received two unrestricted grants which totalled £1,000 (2024 - £1,000) from Lloyds Foundation Trust.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were only re-imbursed expenses paid to trustees for the year ended 31 March 2025 and for the year ended 31 March 2024.

4. RELATED PARTY DISCLOSURES

John Proctor and Alison Proctor (trustees') are husband and wife.

The spouse of Carol Davies is a director of Bailey Johns (PHL) Ltd. The charity paid Bailey Johns (PHL) Ltd £2,346 during the year (2024 £429) for repairs.

There were no further related party transactions.