

TRUSTEES' ANNUAL REPORT

For the year ended 24 March 2025

Manchester Academy of Community Gymnastics Ltd

Charity number: 1174633

1. Structure, Governance and Management

Manchester Academy of Community Gymnastics Ltd is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. The charity is registered with the Charity Commission for England and Wales.

The trustees, who are also directors for the purposes of company law, are responsible for the strategic direction and governance of the charity.

Trustees are appointed in accordance with the Articles of Association. New trustees receive appropriate induction covering the charity's governing document, safeguarding responsibilities, governance framework and financial oversight. The trustees meet regularly to review performance, financial management, safeguarding compliance and risk.

2. Objectives and Activities

The charity's objective is to promote community participation in healthy recreation by providing facilities and opportunities for gymnastics and related physical activities, particularly for children and young people.

In planning the charity's activities, the trustees have had due regard to the Charity Commission's guidance on public benefit.

The charity delivers structured gymnastics sessions across a range of age groups and abilities within a safe and supportive environment.

3. Achievements and Performance

During the year, the charity continued to provide gymnastics provision to children and young people within the community.

Key areas of activity included:

- Delivery of structured gymnastics classes
- Employment of qualified coaching staff
- Ongoing safeguarding compliance
- Maintenance and development of facilities and equipment

The charity employed an average of 31 staff members during the year and was supported by volunteers who contributed to the delivery of activities and events.

Demand for services remained strong throughout the year.

4. Financial Review

Total income for the year was **£1,022,822**, comprising:

- Donations and legacies: £12,645
- Other trading activities (gymnastics provision): £1,009,514
- Investment income: £663

Total expenditure for the year was **£1,109,578**, primarily relating to the direct delivery of charitable activities. Staff costs totalled £646,233.

At the year end, total funds stood at **£227,873**.

The accounts have been independently examined and no matters of concern were identified.

5. Reserves Policy

The trustees aim to maintain sufficient unrestricted reserves to:

- Ensure continuity of service delivery
- Meet short-term operational commitments
- Manage fluctuations in income and expenditure

At 24 March 2025, unrestricted funds amounted to £227,873. The trustees review the reserves policy annually.

6. Risk Management

The trustees regularly review the principal risks facing the charity. Key risks include:

- Safeguarding
- Financial sustainability
- Health and safety
- Staffing and recruitment

Appropriate policies and procedures are in place to mitigate these risks.

7. Safeguarding

The charity works with children and young people and has safeguarding policies and procedures in place. Safeguarding remains a priority for the trustees.

8. Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees confirm that:

- Proper accounting records have been kept.
- The accounts comply with the Charities Act 2011 and applicable accounting standards.
- The financial statements give a true and fair view of the charity's financial position.

Signed on behalf of the trustees: 

Oliver Quinlivan
Trustee

Date: 13 February 2026



CHARITY COMMISSION
FOR ENGLAND AND WALES

Manchester Academy of Community Gymnastics Ltd		1174633		
Annual accounts for the period				
Period start date	25/02/2023	To	Period end date	

Section A

Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

1

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01		-	-	-	81,324
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	1,022,822	-	-	1,022,822	-
S07	1,022,822	-	-	1,022,822	81,324
S08	-	-	-	-	-
S09	1,109,578	-	-	1,109,578	1,060,639
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	1,109,578	-	-	1,109,578	1,060,639
S13	- 86,756	-	-	- 86,756	- 979,315
S14	-	-	-	-	-
S15	- 86,756	-	-	- 86,756	- 979,315
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 86,756	-	-	- 86,756	- 979,315
S21	- 141,117	-	-	- 141,117	- 157,728
S22	- 227,873	-	-	- 227,873	- 1,137,043

Section B

		Guidance	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	418,131	-	-	418,131	425,092
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	418,131	-	-	418,131	425,092
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	32,986	-	-	32,986	51,987
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	139,854	-	-	139,854	34,858
Total current assets		B10	172,840	-	-	172,840	86,845
Creditors: amounts falling due within one year	(Note 20)	B11	794,778	-	-	794,778	620,957
Net current assets/(liabilities)		B12	- 621,938	-	-	- 621,938	- 534,112
Total assets less current liabilities		B13	- 203,807	-	-	- 203,807	- 109,020
Creditors: amounts falling due after one year	(Note 20)	B14	24,066	-	-	24,066	32,097
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	- 227,873	-	-	- 227,873	- 141,117
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	- 227,873	-	-	- 227,873	- 141,117
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	- 227,873	-	-	- 227,873	- 141,117

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	OLIVER QUINN	13/02/2026

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☐

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☐

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☐

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;
Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☐

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☐

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

☐	* -Tick as appropriate
☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/A". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Government grants	The charity has received government grants in the reporting period	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Donated services and facilities	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Support costs	The charity has incurred expenditure on support costs.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					
2.3 EXPENDITURE AND LIABILITIES						
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or	<table><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No					
☐	☐					

	constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Deferred income	No material item of deferred income has been included in the accounts.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
2.4 ASSETS						
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	They are valued at cost.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	The depreciation rates and methods used are disclosed in note 9.2.					
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	They are valued at cost.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	They are valued at cost.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
Current asset investments	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"> <tr><td></td><td></td></tr> <tr><td>Yes</td><td>No</td></tr> </table>			Yes	No
Yes	No					
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE <table border="1" style="width: 100%; height: 40px;"> <tr><td></td></tr> </table>						

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	12,645	-	-	12,645	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	12,645	-	-	12,645	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
Other		1,009,514	-	-	1,009,514	1,077,250
Total		1,009,514	-	-	1,009,514	1,077,250
Income from investments:	Interest income	663	-	-	663	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	663	-	-	663	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		1,022,822	-	-	1,022,822	1,077,250

Other information:

All income in the prior year was unrestricted except for: (please

Where any endowment fund is converted into income in the

Where any endowment fund is converted into income in the prior

Within the income items above the following items are material:

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Total funds £
Expenditure on raising funds:						
Incurred seeking donations	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-
Operating membership schemes and social	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company undertaking	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
Expenditure	456,384	-	-	456,384	1,060,639	1,060,639
Staff costs	646,233	-	-	646,233	-	-
Depreciation	6,961	-	-	6,961	-	-
Total expenditure on charitable activities	1,109,578	-	-	1,109,578	1,060,639	1,060,639
Separate material item of expense						
	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other						
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-
TOTAL EXPENDITURE	1,109,578	-	-	1,109,578	1,060,639	1,060,639

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year	
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Total last year

	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the

This year £	Last year £
2,250	2,250
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	600,780	575,747
Social security costs	37,522	32,895
Pension costs (defined contribution scheme)	7,931	13,567
Other employee benefits	-	-
Total staff costs	646,233	622,209

This year:

Please provide details of expenditure on staff working for the charity whose

Last year:

Please provide details of expenditure on staff working for the charity whose

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension)

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	31	29
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	40,000	34,853

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Volunteering	31	29
Charitable activities	-	-
Advocacy	-	-
Other	-	-
Total	31	29

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

This year	Last year
£	£
-	-

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination

--	--

Section C

Notes to the accounts

(cont)

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	577,631	-	71,189	-	648,820
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	577,631	-	71,189	-	648,820

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	165,038	-	58,690	-	223,728
Disposals	-	-	-	-	-
Depreciation	-	-	6,961	-	6,961
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	165,038	-	65,651	-	230,689

14.3 Net book value

Net book value at the beginning of the year	412,593	-	12,499	-	425,092
Net book value at the end of the year	412,593	-	5,538	-	418,131

14.4 Impairment

This year: Please provide a description of the events and

Last year: Please provide a description of the events and

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets

This year	Last year
-	-

14.6 Other disclosures

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction
- (ii) Please provide the amount of contractual commitments for the acquisition of
- (iii) Details of the existence and carrying amounts of property, plant

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
250	250
-	-
32,736	51,737
32,986	51,987

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-		-
Bank loans and overdrafts	9,138	9,138	24,066	32,097
Trade creditors	1,793	1,649	-	-
Payments received on account for contracts or performance-related grants		-	-	-
Accruals and deferred income	773,217	609,592		-
Taxation and social security	10,630	578		-
Other creditors				-
Total	794,778	620,957	24,066	32,097

20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Manchester Academy of Community Gymnastics Ltd

On accounts for the year
ended

24th March 2025

Charity no
(if any) 1174633

Set out on pages

1 to 17

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 24 March 2025.

Responsibilities and
basis of report

As the charity's 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

R Corbett

Date:

11/2/2026

Name:

Richard Corbett

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:	Unit 212 Vanilla Factory
	39 Fleet Street
	Liverpool, L1 4AR

Section B	Disclosure
-----------	------------

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.