

Charity Registration No. SC033083 (Scotland)

Company Registration No. SC144702 (Scotland)

AUCHTERARDER GYMNASTICS TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2025

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57/59 High Street
Dunblane
FK15 0EE

AUCHTERARDER GYMNASTICS TRUST

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AUCHTERARDER GYMNASTICS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms F Cameron Ms L MacKay S A Crawford	(Appointed 14 May 2025)
Secretary	Ms F Cameron	
Charity number (Scotland)	SC033083	
Company number	SC144702	
Registered office	57/59 High Street Dunblane Perthshire Scotland FK15 0EE	
Independent examiner	Mr Grant Thomson CA Abercorn School Newton Broxburn West Lothian EH52 6PZ	
Bankers	Bank of Scotland 127 High Street Auchterarder Perthshire PH3 1AA	

AUCHTERARDER GYMNASTICS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their report and accounts for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities

Auchterarder Gymnastics Trust is a charitable organisation. Our purposes as recorded in our constitution are the advancement of physical education and welfare of children and young adults (under 25 years of age) and those who have a disability in the Auchterarder area and surrounding district by the provision of facilities for the furtherance of health and fitness through gymnastic activities and training. We aim to:

- To promote and encourage participation in gymnastics.
- To provide coaching and competitive opportunities for members.
- To ensure a duty of care to all members.
- To uphold the values of fair play and sportsmanship

Achievements and performance

Our 2024/25 gymnastics year has been filled with fantastic achievements, competitions, and development opportunities for our gymnasts and coaches. Here's a look back at an exciting and successful season.

Our competitive squad participated in several competitions throughout the year. Performing well with several podium placings overall and on individual apparatus.

Eilidh competed at the 2025 Scottish Championships in the senior category for the first time showcasing her development at a high level.

Performance grades saw 5 gymnasts successfully achieve their grades, including some top 10 placings in a strong field of competition. We had 3 gymnasts entered development grades with them all achieving their grade successfully, there was a number of top 10 and podium placings. Preparation grades seen 7 gymnasts competing with 5 achieving working beyond. We took 20 gymnasts to Scottish Gymnastics Gymfest in Ravenscraig Sports Center where they performed their routine Friday, Saturday and Sunday. Classic challenge 2025 was very successful with 13 gymnasts competing over Zinc, Copper, Bronze, Silver and Gold. There were many podium finishes along with Stella and Eilidh securing a space in team Scotland for Bronze and Silver finals at Stoke on Trent. For the first time in a few years, we had a team compete in the Gordon Forster team event with great experience gained. Our 4-piece gymnasts also at June Jolly and Holly Jolly which were fun competitions, gaining valuable experience with lots of new skills, competed.

We took 27 gymnasts from our WAG and MAG floor and vault squad to compete at Dundonald floor and vault, another successful and enjoyable competition for all involved. There were two Scottish Gymnastics floor and vault competitions this year, the Summer extravaganza where we had 9 WAG and MAG floor and vault gymnasts compete and the Winter extravaganza which saw 19 WAG and MAG floor and vault gymnast compete. Our floor and vault gymnasts compete across beginners and intermediate level. 6 of our floor and vault gymnasts have also been competing a successful at Classic floor and vault zinc level.

Our younger gymnasts continued their competition experience at Dundonald floor and vault as well as the development 4-piece competition as part of the Holly Jolly program. They gained valuable competition experience and took home lots of medals and rosettes.

AUCHTERARDER GYMNASTICS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

We had Daisy pass her Level 1 WAG coaching award and Ceara achieving her level 2 WAG coaching course. We ran a full summer program with workshops, 2 recreational summer camps and a competitive camp which were a great success and as always really good fun for all the gymnasts and coaches involved.

With such a fantastic year behind us, we are looking forward to another year of growth, competitions and success. Thank you to all our gymnasts, coaches and supporters for making this an outstanding year!

Financial review

The trust reported a surplus of £9,571 during the year (2024: £13,676) which increased the year-end balance on totals funds to £473,375 (2024: £463,804).

Reserves Policy

The charity's reserves at 31 July 2025 were £473,375 (2024: £463,804), including unrestricted reserves of £455,261 (2024: £433,470).

The Trust has Designated Reserves - those which the Trustees hold for specific purposes albeit the Trustees can re-designate if they deem appropriate.

The Designated Funds are:

- The Building Fund Auchterarder - the fund helps to alleviate depreciation charges.
- Swimming Pool Fund - this fund is used for replacement equipment.
- The General Fund - It is the Trustees policy to maintain a balance which is unrestricted, if possible, which equates to at least 6 months unrestricted payments to cover emergency situations.

The balance on these reserves at 31 July 2025 was:

- Building Fund Auchterarder £0 (2024 - £12,220)
- Swimming Pool Fund £18,114 (2024 - £18,114)
- General Fund £455,261 (2024 £433,470)

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity continues to generate sufficient funds to meet its annual outgoings. This means that, generally, the charity does not have to draw on its reserves to meet revenue expenses.

Future Plans

The Trustees expect the Club to continue operating for the foreseeable future and the charity continues to hold a significant reserve fund.

The interest in gymnastics in our catchment area remains strong and the Club continues to operate a waiting list.

Structure, governance and management

Auchterarder Gymnastics Trust is a Scottish Charitable Company Limited by Guarantee. It was registered as 'Auchterarder Gymnastics Club' in June 1993, revised to its current name of 'Auchterarder Gymnastics Trust' in May 2002. It has a two-tier structure consisting of the Trustees and the Board of Management (the 'Board').

Trustees and members of the Board are appointed in accordance with the constitution, at the AGM each year.

The Board is responsible for the management of the charity. The quorum of the Board is two.

New members of the Board can be co-opted by the Board or appointed at the Annual General Meeting. Members of the Board are eligible for re-election at the Annual General Meeting.

AUCHTERARDER GYMNASTICS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:

Chairperson	Joanne McKerchar
Head Coach	Fiona Cameron (Trustee)
Treasurer	Gillian Hunter
Club Secretary	Allyson Baird
General Member	Lesley Morby
General Member	Lisa Mackay (Trustee)
Safeguarding Officer	Allyson Baird
General Member	Susan Crawford (Trustee)

The Trustees' report was approved by the Board of Trustees.



Ms F Cameron

Trustee

Dated: 25/2/2026

AUCHTERARDER GYMNASTICS TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AUCHTERARDER GYMNASTICS TRUST

I report on the financial statements of the charitable company for the year ended 31 July 2025, which are set out on pages 5 to 16.

Respective responsibilities of Trustees and examiner

The charity trustees (who are also the directors of Auchterarder Gymnastics Trust for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charitable company Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G. Thomson

Mr Grant Thomson CA

Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Date: *25/2/2026*

AUCHTERARDER GYMNASTICS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	3	334	217
Charitable activities	4	154,040	177,253
Other trading activities	5	1,699	3,981
Other income	6	200	-
Total income		<u>156,273</u>	<u>181,451</u>
Expenditure on:			
Raising funds	7	(1,186)	209
Charitable activities	8	147,888	167,566
Total expenditure		<u>146,702</u>	<u>167,775</u>
Net income and movement in funds		9,571	13,676
Reconciliation of funds:			
Fund balances at 1 August 2024		<u>463,804</u>	<u>450,128</u>
Fund balances at 31 July 2025		<u>473,375</u>	<u>463,804</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AUCHTERARDER GYMNASTICS TRUST

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		39,685		58,385
Current assets					
Stocks	14	2,932		1,745	
Debtors	15	6,172		4,141	
Cash at bank and in hand		430,098		409,572	
		439,202		415,458	
Creditors: amounts falling due within one year	16	(5,512)		(10,039)	
Net current assets			433,690		405,419
Total assets less current liabilities			473,375		463,804
Income funds					
Unrestricted funds					
Designated funds	18	18,114		30,334	
General unrestricted funds		455,261		433,470	
			473,375		463,804
			473,375		463,804

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25/2/2026

Fiona Cameron

Ms F Cameron

Trustee

Company Registration No. SC144702

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Auchterarder Gymnastics Trust is a private company limited by guarantee incorporated in Scotland. The registered office is 57/59 High Street, Dunblane, Perthshire, FK15 0EE, Scotland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	5% straight line
Equipment	20% straight line/ 25% reducing balance
Fixtures and fittings	20% straight line/ 15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2025 £	2024 £
Donations and gifts	334	217

4 Charitable activities

	2025 £	2024 £
Fees received	153,690	177,043
Charitable rental income	350	210
	154,040	177,253

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Shop income	685	1,315
Other income	1,014	2,666
Other trading activities	1,699	3,981

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	200	-

7 Raising funds

	Unrestricted funds 2025 £	Total 2024 £
Fundraising and publicity		
Advertising	-	291
Trading costs		
Operating charity shops	(1,186)	(82)
	(1,186)	209

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

8 Charitable activities

	2025 £	2024 £
Staff costs	49,472	73,830
Depreciation and impairment	23,486	29,217
Purchases of clothing	2,498	1,920
Rent and insurance	929	2,300
Repairs, maintenance and cleaning	1,263	2,282
Telephone	714	701
Miscellaneous expenses	2,427	3,311
Transport and accommodation	1,985	1,652
Coaching and camps fees and expenses	50,798	38,534
Printing, stationery and promotions costs	111	378
Competition fees	10,446	10,375
Accountancy fees	1,385	789
	<u>145,514</u>	<u>165,289</u>
Share of governance costs (see note 10)	2,374	2,277
	<u>147,888</u>	<u>167,566</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	23,486	29,216
Profit on disposal of tangible fixed assets	(200)	-
	<u>23,286</u>	<u>29,216</u>

10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Independent examiner's fees	-	2,374	2,374	2,277
	<u>-</u>	<u>2,374</u>	<u>2,374</u>	<u>2,277</u>
Analysed between				
Charitable activities	-	2,374	2,374	2,277
	<u>-</u>	<u>2,374</u>	<u>2,374</u>	<u>2,277</u>

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

11 Trustees

One trustee received a salary of £32,500 (2024: £32,500) for her role as Head Coach and not in respect of trustee's duties. And employer pension contributions amounting to £788 (2024: £788).

None of the Trustees (or any persons connected with them) received any expenses for their role as trustees from the charitable company during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Trustee	1	1
Staff	2	2
	<hr/>	<hr/>
Total	3	3
	<hr/>	<hr/>

Employment costs

	2025 £	2024 £
Wages and salaries	48,267	71,622
Social security costs	324	1,047
Other pension costs	881	1,161
	<hr/>	<hr/>
	49,472	73,830
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

13 Tangible fixed assets

	Leasehold property £	Equipment £	Fixtures and fittings £	Total £
Cost				
At 1 August 2024	316,597	212,968	4,866	534,431
Additions	-	4,788	-	4,788
At 31 July 2025	316,597	217,756	4,866	539,219
Depreciation and impairment				
At 1 August 2024	306,044	165,429	4,575	476,048
Depreciation charged in the year	10,553	12,889	44	23,486
At 31 July 2025	316,597	178,318	4,619	499,534
Carrying amount				
At 31 July 2025	-	39,438	247	39,685
At 31 July 2024	10,553	47,540	292	58,385

14 Stocks

	2025 £	2024 £
Stock of gymnasts clothing	2,932	1,745

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,171	4,140
Prepayments and accrued income	1	1
	6,172	4,141

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	927
Trade creditors	1,722	3,129
Other creditors	1,347	3,640
Accruals and deferred income	2,443	2,343
	5,512	10,039

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	881	1,161

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
Hall fund	12,220	-	(12,220)	-
Swimming pool fund	18,114	-	-	18,114
General funds	433,470	156,273	(134,482)	455,261
	<u>463,804</u>	<u>156,273</u>	<u>(146,702)</u>	<u>473,375</u>

Previous year:

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
Hall fund	30,539	-	(18,319)	12,220
Swimming pool fund	18,114	-	-	18,114
General funds	401,475	181,451	(149,456)	433,470
	<u>450,128</u>	<u>181,451</u>	<u>(167,775)</u>	<u>463,804</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

AUCHTERARDER GYMNASTICS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 July 2025:	
Tangible assets	39,685
Current assets/(liabilities)	433,690
	<hr/>
	473,375
	<hr/>
	Unrestricted funds 2024 £
At 31 July 2024:	
Tangible assets	58,385
Current assets/(liabilities)	405,419
	<hr/>
	463,804
	<hr/>

AUCHTERARDER GYMNASTICS TRUST

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 JULY 2025

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.

AUCHTERARDER GYMNASTICS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
INCOMING RESOURCES		
Donations and Legacies		
Donations	334	217
	<hr/> 334	<hr/> 217
Income from Charitable Activities		
Fees received	153,690	177,043
Gym rental	350	210
	<hr/> 154,040	<hr/> 177,253
Other Incoming Resources		
Clothing/Kit sales	685	1,315
Fundraising	1,014	2,666
UF Gain on disposal of tangible fixed assets	200	-
	<hr/> 1,899	<hr/> 3,981
TOTAL INCOMING RESOURCES	<hr/> <hr/> 156,273	<hr/> <hr/> 181,451

AUCHTERARDER GYMNASTICS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2025

	2025	2024
OUTGOING RESOURCES		
Costs of Raising Funds		
UF Advertising	-	291
Movement in shop stock	(1,186)	(82)
	<u>(1,186)</u>	<u>209</u>
Charitable Expenditure		
Trustees' salaries	32,500	32,500
Wages and salaries	15,767	39,122
Employer's NIC	324	1,047
Pension costs defined contribution	881	1,161
Depreciation	23,486	29,217
Purchase of gymnasts clothing	2,498	1,920
Rent and insurance	929	2,300
Repairs, maintenance and cleaning	1,263	2,282
Telephone	714	701
Miscellaneous expenses	2,427	3,311
Transport and accommodation	1,985	1,652
Coaching and camps fees and expenses	50,798	38,534
Printing, stationery and promotions costs	111	378
Competition fees	10,446	10,375
Accountancy fees	1,385	789
Independent examiner's fee	2,374	2,277
	<u>147,888</u>	<u>167,566</u>
TOTAL OUTGOING RESOURCES	<u>146,702</u>	<u>167,775</u>
NET MOVEMENT IN FUNDS	<u>9,571</u>	<u>13,676</u>