

Comann Spors A Chinn A Deas

Scotland · Charity number SC034991

Details

Status	Active
Legal form	Unincorporated association
Registered	2003-11-10
Register	View on the OSCR register

Contact

Address 9 Drimsdale
Isle of South Uist
Western Isles
HS8 5RT

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: South Gym's purposes are to advance public health and wellbeing by providing accessible and affordable fitness and physical activity opportunities for the local community. This includes structured training, coached sessions and inclusive access to gym facilities for adults and young people.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: 'The aim of the group shall be to promote the benefit of the inhabitants of the southern end of South Uist and its environs without distinction of disability, sex, sexuality, political, religious or other opinions by associating the local authority, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities or assist in the provision of facilities in the interests of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved'

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£30,621	£21,753	-	0
2024-12-31	£21,956	£16,027	-	0
2023-12-31	£28,638	£29,607	-	0
2022-12-31	£19,625	£3,712	-	0
2021-12-31	£2,849	£765	-	0

Comann Spors A Chinn A Deas

Scotland - Charity number SC034991

Accounts

**COMANN SPORS A CHINN A DEAS
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Income	2025		2024	
Grants	£	6,496.00	£	1,628.00
Bank Interest	£	342.16	£	315.50
Income from Activities	£	23,532.97	£	19,943.47
Kit	£	240.00	£	70.00
Classes & Visitors	£	-	£	-
Donation & Fundraising	£	10.00	£	-
		<u>£ 30,621.13</u>		<u>£ 21,956.97</u>
Expenditure				
Consultancy	£	-		
Affiliation Fee	£	-	£	25.00
Staff Costs	£	960.00	£	960.00
Insurance	£	732.00	£	782.00
Audit Fee	£	150.00	£	150.00
General Expenses	£	662.51	£	2,758.91
Equipment	£	10,082.19	£	6,385.71
Training	£	1,940.00		
Hall Hire	£	4,809.84	£	-
Repairs & Maintenance	£	2,416.80	£	4,966.03
Bank Charges	£	-	£	-
		<u>£ 21,753.34</u>		<u>£ 16,027.65</u>
Profit/Deficit for Year		<u><u>£ 8,867.79</u></u>		<u><u>£ 5,929.32</u></u>
Opening Bank Balance	£	27,020.31	£	21,090.99
Profit/Deficit for Year	£	<u>8,867.79</u>	£	<u>5,929.32</u>
Bank Balance as at 31/12/2025	£	<u>35,888.10</u>	£	<u>27,020.31</u>
Statement as at 31/12/2025	£	35,888.10	£	27,020.31
<u>Less Unpresented Cheque</u>	£	<u>-</u>	£	<u>-</u>
	£	<u><u>35,888.10</u></u>	£	<u><u>27,020.31</u></u>
	£	-		

**Prepared from records and information
provided.**

**Angus MacIntyre
Coraraidh
Bornish
Isle of South Uist**

Independent Examiner

03 February 2026

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	Decemb er	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	10				10	
Legacies					-	
Grants		6,496			6,496	1,628
Receipts from fundraising activities	23,773				23,773	20,013
Gross trading receipts					-	
Income from investments other than land and buildings	342				342	316
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	24,125	6,496	-	-	30,621	21,957
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	24,125	6,496	-	-	30,621	21,957
A3 Payments						
Expenses for fundraising activities	11,521				11,521	9,492
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	150
Preparation of annual accounts					-	
Legal costs					-	
Other - Gym Equipment		10,082			10,082	6,386
					-	
A3 Sub total	11,671	10,082	-	-	21,753	16,028
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of Equipment					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11,671	10,082	-	-	21,753	16,028
Net receipts / (payments)	12,454	(3,586)	-	-	8,868	5,929
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	12,454	(3,586)	-	-	8,868	5,929

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	27,020				27,020	21,091
	Surplus / (deficit) shown on receipts and payments account	12,454	(3,586)			8,868	5,929
						-	
						-	
	Cash and bank balances at end of year	39,474	(3,586)	-	-	35,888	27,020
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Gym Equipment (2022)	Equipment		-	-
	Gym Equipment (2023)	Equipment		15,000	20,845
	Gym Equipment (2024)	Equipment		1,200	6,286
	Gym Equipment (2025)	Equipment	10,082	-	-
		Total	10,082	16,200	27,131

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
U&B Sports Council		1,500	1,500	-
SHARE			-	-
SNBM - Community Fund		3,000	3,000	1,000
Coach Education Grant			-	600
WI NHS Grant			-	500
Total	-	4,500	4,500	2,100
	-	reference	reference	reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Weir Charitable Trust		8,000			8,000	
					-	
					-	
					-	
					-	
					-	
Total	-	8,000	-	-	8,000	-
	-	reference error	-	-	reference error	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds	

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Comann Spors a Chinn a Deas						
	Registered charity number SC034991						
Registered charity number	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
On the accounts of the charity for the period	1	January	2023	31	December	2024	
Set out on pages						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none">• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:					Date:	25 February 2025	
Name:	[REDACTED]						
Relevant professional qualification(s) or body (if any):							
Address:	[REDACTED]						
	[REDACTED]						
	[REDACTED]						
	[REDACTED]						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

Trustees' Annual Report for the Year Ending 31 December 2025

Charity Details

Charity name: Comann Spors A Chinn A Deas

Scottish Charity Number: SC034991

Principal address: Southend Hall, Daliburgh, South Uist HS8 5SS

Charity Purposes

Comann Spors A Chinn A Deas's purposes are to advance public health and wellbeing by providing accessible and affordable fitness and physical activity opportunities for the local community. This includes structured training, coached sessions and inclusive access to fitness facilities for adults and young people.

Activities and Achievements During the Year

During 2025, South Gym delivered regular gym sessions, coached classes and open-access training in line with its charitable purposes.

A key achievement during the year was reaching **100 active members for the first time**, demonstrating growing demand and strong community engagement.

The charity also **launched a junior training programme** in 2025. This initiative was introduced to encourage healthy physical activity among young people and widen access to structured fitness. By the end of the year the junior classes were **running twice weekly at full capacity**.

Attendance remained consistent throughout the year across both members and pay-as-you-go users. Feedback from participants reported improvements in physical fitness, confidence and mental wellbeing, and emphasised the importance of the gym as a supportive and inclusive community space.

Public Benefit

The trustees confirm that they have complied with the duty to have regard to OSCR's guidance on public benefit.

The Gym provides public benefit by offering affordable and inclusive access to fitness facilities and structured training for people of different ages, abilities and backgrounds. Membership fees are kept as low as possible and pay-as-you-go options are available to reduce financial barriers to participation. The introduction of free junior classes further increased access to physical activity for young people within the community.

Financial Review

Total income for the year included **£23,532.97 from memberships and pay-as-you-go sessions**, reflecting continued strong participation and regular use of the gym.

In addition, **£6,496 was received in charitable grants** to support the renewal of gym equipment.

Expenditure during the year related primarily to the costs of operating the gym safely and effectively, including premises, equipment maintenance, insurance and general running costs.

The trustees are satisfied that the charity remained financially stable throughout 2025 and that funds were applied solely towards furthering the charity's purposes.

Reserves

The charity aims to maintain sufficient reserves to meet short-term operating costs, unforeseen expenditure and to support the long-term sustainability of the gym. The level of reserves is reviewed regularly by the trustees and is considered appropriate for the size and nature of the charity.

Governance and Management

Comann Spors A Chinn A Deas is governed by a volunteer management committee who act as trustees of the charity. The trustees are responsible for the overall management and strategic direction of the charity, including financial oversight and compliance with charity law.

The committee meets regularly to review activities, finances, health and safety, safeguarding matters and operational risks. Day-to-day activities are supported by volunteers and qualified instructors.

Plans for the Future

During 2026, South Gym plans to:

- Sustain and increase adult membership
 - Continue the junior programme and explore opportunities for future expansion
 - Invest in new equipment and facilities
 - Strengthen governance arrangements and volunteer support
-

Declaration

The trustees confirm that this Trustees' Annual Report has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and meets OSCR reporting requirements.

Approved by the trustees on: 04/02/2026

Signed:

