

Sparta Trampoline Club SCIO

Scotland · Charity number SC046691

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-07-07
Register	View on the OSCR register

Contact

Address 96 Fifty Pitches Road
Glasgow
G51 4EB

Website www.spartatc.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', '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: Sparta runs classes every day, 48 weeks a year, catering for a range of abilities and ages. Sessions include fun pre-school classes where children learn with a parent or carer, a quieter class for ASN gymnasts and recreational classes for children and adults to enjoy themselves whilst keeping fit and socialising. For those with more ambition, we run competitive classes and a high performance squad in both Trampoline and Double Mini Trampoline. We encourage people to volunteer, and increase their skills and knowledge with many training as coaches and judges helping the wider trampolining community. Volunteering is often officially recognised e.g. Duke of Edinburgh award, and many members have been inspired to pursue a full-time career in Sport. We engage with our community to encourage participation, with our premises regularly used for birthday parties, private lessons, groups of University students and as a Scottish Gymnastics training venue.

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

Objectives: The organisation's purposes are: To encourage public participation in the sport and practice of trampolining by persons of all ages and abilities living in Glasgow and the surrounding areas, in order to improve their quality of life. To provide and make available to the public, sports facilities, recreational activities, and facilities for recreation or other leisure time occupation. To advance education by providing educational opportunities for participants to expand their skills, knowledge and interest in the sport of

trampolining and coaching. To advance and promote community development and citizenship by providing volunteering opportunities and increase community activity, by way of the sport of trampolining and coaching.

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** One or a few bases or facilities serving people who come from a broad area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£180,587	£174,174	-	21
2024-07-31	£230,237	£237,942	-	25
2023-07-31	£187,248	£225,143	-	24
2022-07-31	£179,557	£199,512	-	26
2021-07-31	£204,759	£170,557	-	27

Sparta Trampoline Club SCIO

Scotland - Charity number SC046691

Accounts



Scottish Charity Number: SC046691

Annual Report and Financial Statements for the period
ended 31 July 2025

Trustees' Annual Report

For the period ended 31 July 2025

The trustees have pleasure in presenting their report together with the financial statements for the period ended 31 July 2025.

Reference and Administrative Information

Charity Name

Sparta Trampoline Club SCIO

Charity No

SC046691

Address

96 Fifty Pitches Road, Glasgow, G51 4EB

Trustees

	Position	Appointed	Resigned
Nicola Orr	Chair	1 September 2024	4 November 2025
Yvonne Elliot	Trustee	20 May 2025	
	Chair	4 November 2025	
Tracy Mendicino	Treasurer	8 February 2020	
	Trustee	10 November 2024	12 May 2025
Amanda O'Donoghue	Safeguarding Officer	5 March 2018	
	Treasurer	10 November 2024	
Gemma Cannon	Secretary	4 October 2020	23 July 2024
Maureen Cuthbertson	Secretary	1 September 2024	
	Trustee	4 November 2025	
Lucy Ritchie	Trustee	20 May 2025	
	Secretary	4 November 2025	
Stephen Ward	Trustee	5 March 2018	9 September 2024
Louise McFarlane	Trustee	15 August 2021	

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 7 July 2016. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the charity on 7 July 2016. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The charity's trustees (the Board), who are also members of the club, meet regularly to manage the activities of the club. Membership is open to any person aged 16 or over who, subscribes to the purposes of the organisation and wishes to see them fulfilled, and has completed a PVG application and is not barred from working with children.

Applications to the board of trustees are considered by the Board at their regular meetings. There must be a minimum of three members and a maximum of seven.

All decisions at board meetings will be made by majority vote and every charity trustee has one vote, which must be given personally. If there are an equal number of votes for and against any resolution, the chairperson of the meeting will be entitled to a second (casting) vote. A charity trustee must not vote at a board meeting on any resolution which relates to a matter in which he/she has a personal interest or duty which conflicts (or may conflict) with the interests of the organisation; he/she must withdraw from the meeting while an item of that nature is being dealt with.

Objectives and Activities

Charitable purposes

The organisation's purposes are: To encourage public participation in the sport and practice of trampolining by persons of all ages and abilities living in Glasgow and the surrounding areas, in order to improve their quality of life; To provide and make available to the public, sports facilities, recreational activities, and facilities for recreation or other leisure time occupation; To advance education by providing educational opportunities for participants to expand their skills, knowledge and interest in the sport of trampolining and coaching; To advance and promote community development and citizenship by providing volunteering opportunities and increase community activity, by way of the sport of trampolining and coaching.

Activities

In our Centre we offer several classes every day, seven days a week. We provide opportunities for other members of our community to access our venue to encourage participation in sport, to promote health and wellbeing. On a weekly basis we run

- 12 recreational classes for 5-15 years old.
- 2 Pre-school classes for those aged 2-5 years old.
- We include a quieter class to help those with additional support needs.
- 8 competitive classes for gymnasts aged 7 years and above.
- 2 competitive development classes, providing a training pathway for recreational gymnasts to join the competitive groups.
- 1 session dedicated to our high-performance squad.
- 2 adult classes for anyone aged 16 years and above. (Our eldest gymnast is 72)
- 3 Double Mini Trampoline (DMT) competitive sessions.
- 3 DMT competitive development classes.
- We offer private lessons for 1 to 1 coaching, or small groups.
- We organise birthday parties for members and non-members.
- We hire our hall to other Trampoline clubs who may be looking for extra sessions, and regularly host University clubs.
- Scottish Gymnastics use our facility to run different training sessions.

We now have 350 gymnasts attending sessions and working at 90% capacity:

- 233 in our recreational classes,
- 58 in our competitive classes,
- 14 in our comp development classes
- 29 in our adult recreational classes,
- 16 in our preschool classes.

Our Team

A Board of 3-7 trustees

Performance Director

Club Development Director

16 coaches on casual contracts, 20 volunteer coaches, judges and helpers.

Achievements and Performance

Staff Successes

The club has continued to support our coaches and judges by providing mentorship as they progress through their qualifications and encourage opportunities for Continuous Professional Development where possible.

- 6 coaches increased their coaching qualification level this year.
- 5 judges qualified or increased their skill level.
- 5 gymnasts joined our Youth Coach Development programme.
- 1 gymnast gained a Duke of Edinburgh award for attending Sparta.
- 6 coaches completed CPD in various courses including first aid, flexibility training, mental health awareness and safeguarding.

Special achievements

- Our top judge was nominated for Official of the year for Scottish Gymnastics 2025. He was also selected by Great Britain to judge both trampoline and DMT at the World Games in China.
- 2 coaches went to Lilleshall National Training Centre in May 2025 to do their High-Performance Coach course.
- 3 coaches were selected to represent Scotland at British and international competitions.
- 1 coach qualified as a trampoline tutor.
- 1 volunteer qualified as a National Judge for Trampolining.

Preschool Programme

Our pre-school classes are for children aged 2 to 5 years old where gymnasts and their parents/carers enjoy an introduction to trampolining together.

- In-house proficiency award scheme tailored to the ability of the class.
- Gymnasts learn skills that help with the transition to starting school and the majority stay at our club joining our recreational programme.
- Opportunities for themed sessions e.g. Halloween

Recreational Programme

Recreational members make up the majority of our membership, and the focus is on fun, fitness and friendship, in a safe, inclusive and supportive environment. These classes provide a great introduction into the sport of Trampolining, where members can develop skills, build confidence and enrich their physical and mental well-being.

- Successful completion of British Gymnastics Proficiency awards in November and May, allowed gymnasts and their parents see their progression.
- Awards celebrated at Spectator week, encouraging families to get involved.
- More opportunities for themed sessions and bring a friend events to encourage more participation from more young people.

Competitive Programme

We encourage all members to achieve their personal best, and many choose to join our competitive programme. We are inclusive and support equality so have a policy of self-selection to join the competitive classes. For safety, our performance squad is by trial and invitation.

In the competition season for 2024, We had 58 competitive gymnasts participating at different levels of competition in trampolining, synchro and DMT, and between them, achieved 123 medals.

Several of our gymnasts qualified to compete at Scottish, British and international levels, and were chosen to train with the Scottish team.

- Scottish National Championships – 34 gymnasts qualified, with medal successes of 12 gold, 7 silver and 3 bronze.
- British Championships – 5 gymnasts, 4 placed in the top 20, with 2 winning bronze medals.
- Inter-Regional Challenge Cup – 6 gymnasts represented Scotland.
- Loulé Cup (Portugal) – 7 gymnasts represented Scotland.
- Scalabis Cup (Portugal) – 3 gymnasts represented Scotland.
- Scottish Pathway Programmes – 7 for national trampoline, 2 for performance trampoline and 1 for DMT.

Adult Programme

Many adults just want to bounce to have fun, stay fit and socialise. Some have trampolined when they were younger and want to challenge themselves, many just want to try something new. This year we encouraged participation by launching monthly drop-in adult open bounce sessions, where adults can try the sport, and take part in games and challenges in a fun, relaxed atmosphere. For those wishing to develop their skills further, a group took part in the Adult Gymnastics British Championships in Telford.

- 8 Adults attended the Adult Gymnastics British Championships, with 5 winning medals.
- Adults completed British Gymnastics Proficiency awards, so they could monitor their own progress and challenge themselves.

Financial review

Our main source of funding is fees for sessions and membership.

This year we carried out a small amount of fundraising in the following areas:

- Part of the Cash for Kids programme, events at the club included Pyjamas week, Guess the Teddy's name, Taylor Swift themed night, bake sale.
- Christmas Display, including raffle and tombola.

This year the club paid off the Social Investment Scotland (SIS) Loan that was set up in 2019, to support the club to move to new premises. The original loan was for £20,000.

Reserves policy

The trustees' policy aims to retain 3 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure.

Although this has not yet been achieved the club is in a significantly improved position compared to previous years following a staff restructure.

Plans for future period

Our main focus over the next year is to continue to develop the Centre, including the following plans:

- Increase the numbers in our Recreational programme with the aim of having all classes full.
- Increase club reserves through fundraising events.
- Increase participation in Double Mini Trampoline (DMT) within the club.
- Continue to up-skill our coaching team through Trampoline coaching courses and other CPD opportunities.
- Continue to increase the club's standing within British and International Trampolining.

Statement of Receipts and Payments for the period ended 31 July 2025

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Receipts				
Donations	3,791	-	3,791	13,555
Grants	-	-	-	-
Loans	-	-	-	-
Fundraising	-	-	-	5,023
Bank interest	-	-	-	-
Receipts from charitable activities	180,587	-	180,587	207,659
Selling of equipment	-	-	-	-
Total receipts	184,378	-	184,378	230,237
Payments				
Fundraising costs	-	-	-	4,900
Cost of charitable activities	174,174	-	174,174	228,041
Governance costs	-	-	-	-
Loan Repayments	1,668	-	1,668	5,001
Purchase of equipment	-	-	-	-
Total payments	175,842	-	175,842	237,942
Surplus/(Deficit) for the year	8,536	-	8,536	-7,705

Statement of Balances - As of 31 July 2025

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Opening cash at bank and in hand	576	-	8,281	8,281
Surplus for the period	8,536	-	8,536	-7,705
Closing cash at bank and in hand	9,112	-	9,112	576
Bank and Cash Balances				
Bank deposit account	9,112	-	9,112	576
Other assets				
Trampolines ¹	5,354	80,760	80,760	80,760
Other equipment ²	1,139	14,456	15,595	15,595
	6,493	95,216	96,355	96,355

¹ Trampoline and matting equipment is recorded at historic purchase (non-depreciated) value as this is a Receipts and Payments Account. There were no purchases in the current financial year. Trampolines were sold in 2024 for £4000 to GCU and an amount of £47244 removed from asset values last year being original cost of this and earlier asset disposals. A separate asset register is being kept. A more realistic net book value for all assets is £47960

² This is our non-trampoline specific equipment purchases. There were no equipment purchases in the current financial year.

Liabilities (unrestricted fund)

PAYE	1,328	-	1,328	-
National Insurance	-	-	-	-
Pension	390	-	390	-
Wages	0	-	0	3,556
Brian Scott (Trampoline)	1,000	-	1,000	1,000
SIS Loan	0	-	0	1,667
Repayments ³				
Landlord-Energy	5,459	-	5,459	-
	8,177	-	8,177	6,223

Receipts outstanding (unrestricted fund)

Fees	227	-	227	330
Camps	-	-	-	188
Clothing	-	-	-	-
Competition Fees	-	-	-	-
	227	-	227	518

³ The SIS loan for £20,000 is a 6-year loan with 1 year interest free and a repayment break of 1 year. The first repayment started on the 31/12/19 of £377.47. The total repayment will be £22,869 and the last repayment was on 30/11/24.

Notes to the accounts - for the period ended 31 July 2025

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

Remuneration was paid to the trustees for coaching services as follows:

Isobel Milns-Smith – £3,572 (Previous trustee resigned 30/05/2024)

Louise McFarlane – £16,464

4 Donations

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Donations	3,791	-	3,791	8,538
Gift Aid	-	-	-	5,017
Amazon Smile	-	-	-	-
	3,791	-	3,791	13,555

Notes to the accounts - for the period ended 31 July 2025

5 Grants

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Glasgow City Council Coronavirus Business Support Fund	-	-	-	-
	-	-	-	-

6 Detailed receipts from charitable activities

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Club Membership	5,386	-	5,386	13,113
Session Fees	155,944	-	155,944	145,867
Competition Fees ⁴	11,172	-	11,172	15,083
Camps	-	-	-	16,359
Clothing/merchandise	271	-	271	474
Hall Hire	4,060	-	4,060	11,851
Birthday Parties	1,292	-	1,292	498
Private Lessons	1,635	-	1,635	1,564
Events	272	-	272	2,850
Coaching Courses	555	-	555	-
Total	180,587	-	180,587	207,659

⁴ The club submits entries and pays for the gymnast, on their behalf, to the organising body. The gymnasts then pay the fee to the club rather than the organising body.

Notes to the accounts - for the period ended 31 July 2025

7 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2025	Period ended 31/07/2024
Rent/Insurance/ Utilities etc	28,652	-	28,652	31,416
Scottish Gymnastics / British Gymnastics Membership	1,704	-	1,704	12,131
Comp Fees/Exps	14,704	-	14,704	16,417
Camps	54	-	54	16,143
Clothing	786	-	786	783
Publicity / Events	72	-	72	306
Wages (coaching services)	116,806	-	116,806	124,777
Tax/NI/Pension	6,000	-	6,000	17,814
Training including safeguarding	1,277	-	1,277	1,402
Volunteering	211	-	211	3,354
Equipment Servicing	2,560	-	2,560	929
Consumable Equipment ⁵	904	-	904	1,663
Bank Charges	244	-	244	696
Accountancy Fees	200	-	200	210
Total	174,174	-	174,174	228,041

⁵ This is our consumable equipment e.g., cleaning supplies, first aid supplies, stationery etc.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)

Amanda O'Donoghue

Yvonne Elliot

Full name(s) Amanda O'Donoghue

Yvonne Elliot

Position (e.g. Treasurer Chair)

Treasurer

Chair

Date 10/3/26

10/3/26

Sparta Trampoline Club SCIO

Scotland - Charity number SC046691

Accounts

ANNUAL REPORT

August 2023 – July 2024
Sparta Trampoline Club
SCIO SC046691



OUR 2023/24

Sparta Trampoline Club SCIO
presents our
annual report

and statement of accounts for the
period

1 August 2023 - 31 July 2024

Age 2-69
10000+ classes
5000+ miles travelled
1 brevet judge

SPARTA

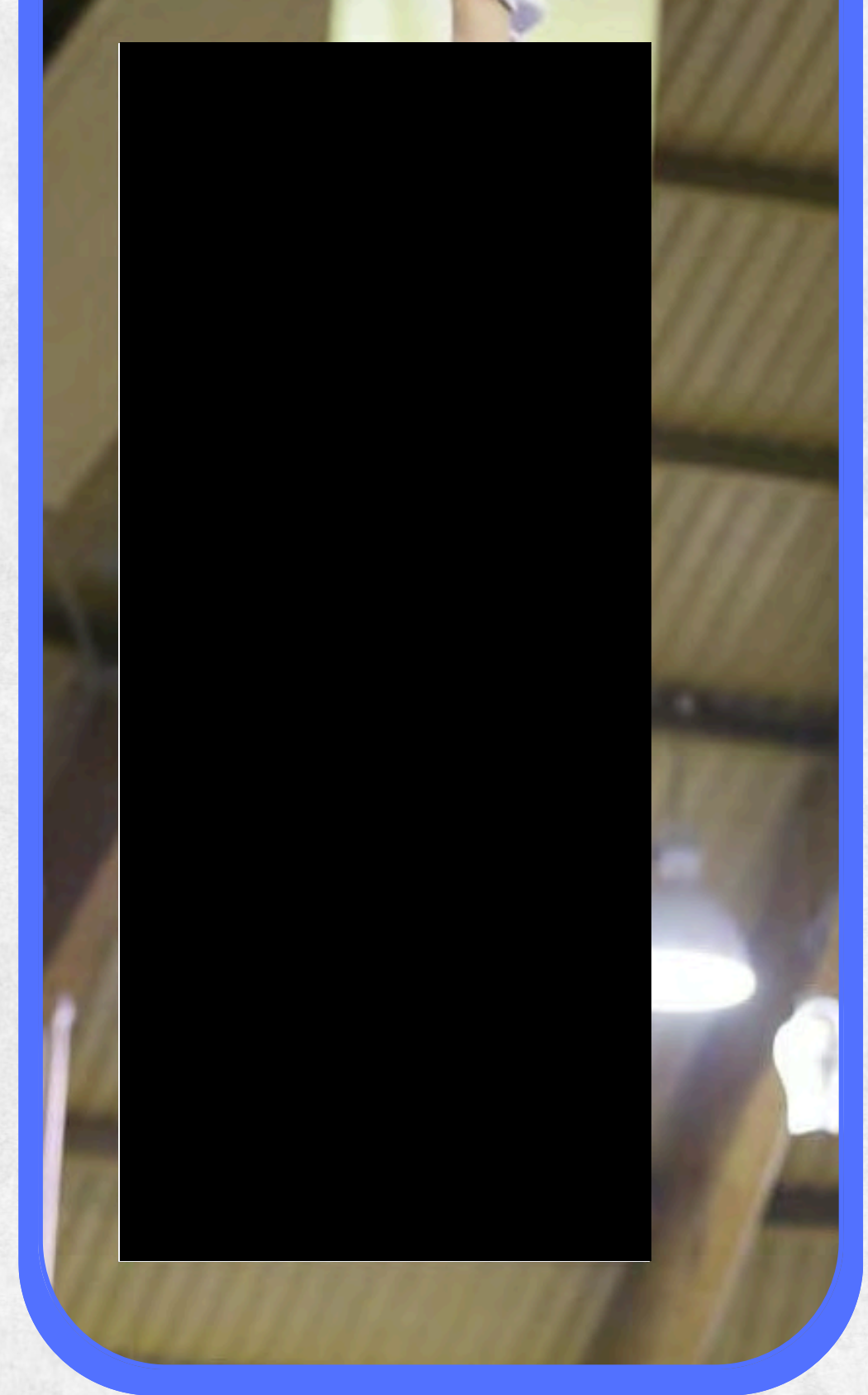
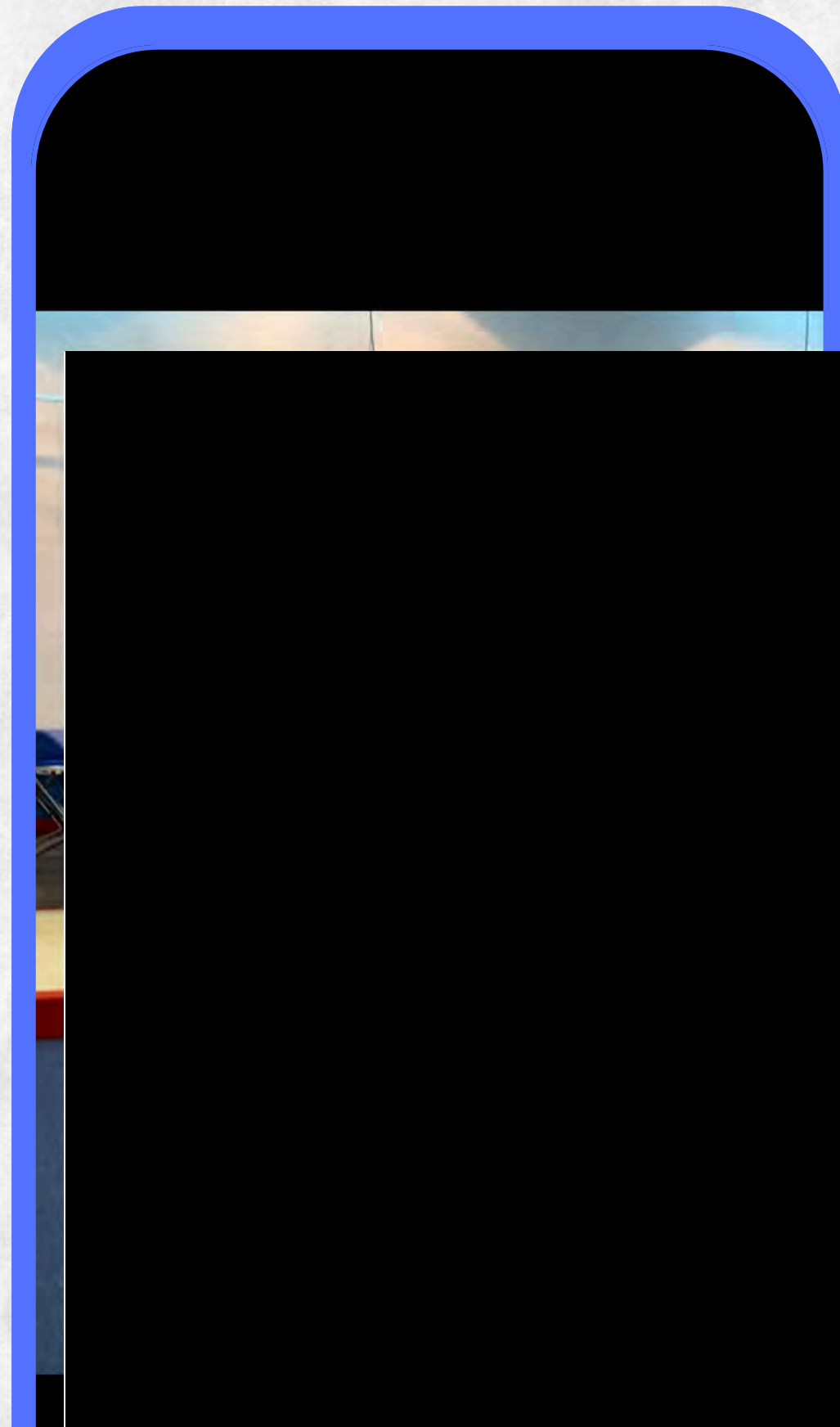
45 Sparties
1 engagement
15 competitions
1 baby born
28 coaches
8 pathway gymnasts
100+ Private Lessons
379 gymnasts

109 medals

4 new DMT classes

CONTENTS

- **About Us**
- **Trustees**
- **Vision and Mission**
- **Values**
- **Strategic Objectives**
- **A Week at Sparta**
- **Achievements**
- **DMT Development**
- **Club Events**
- **Contact Us**
- **Statement of Accounts**



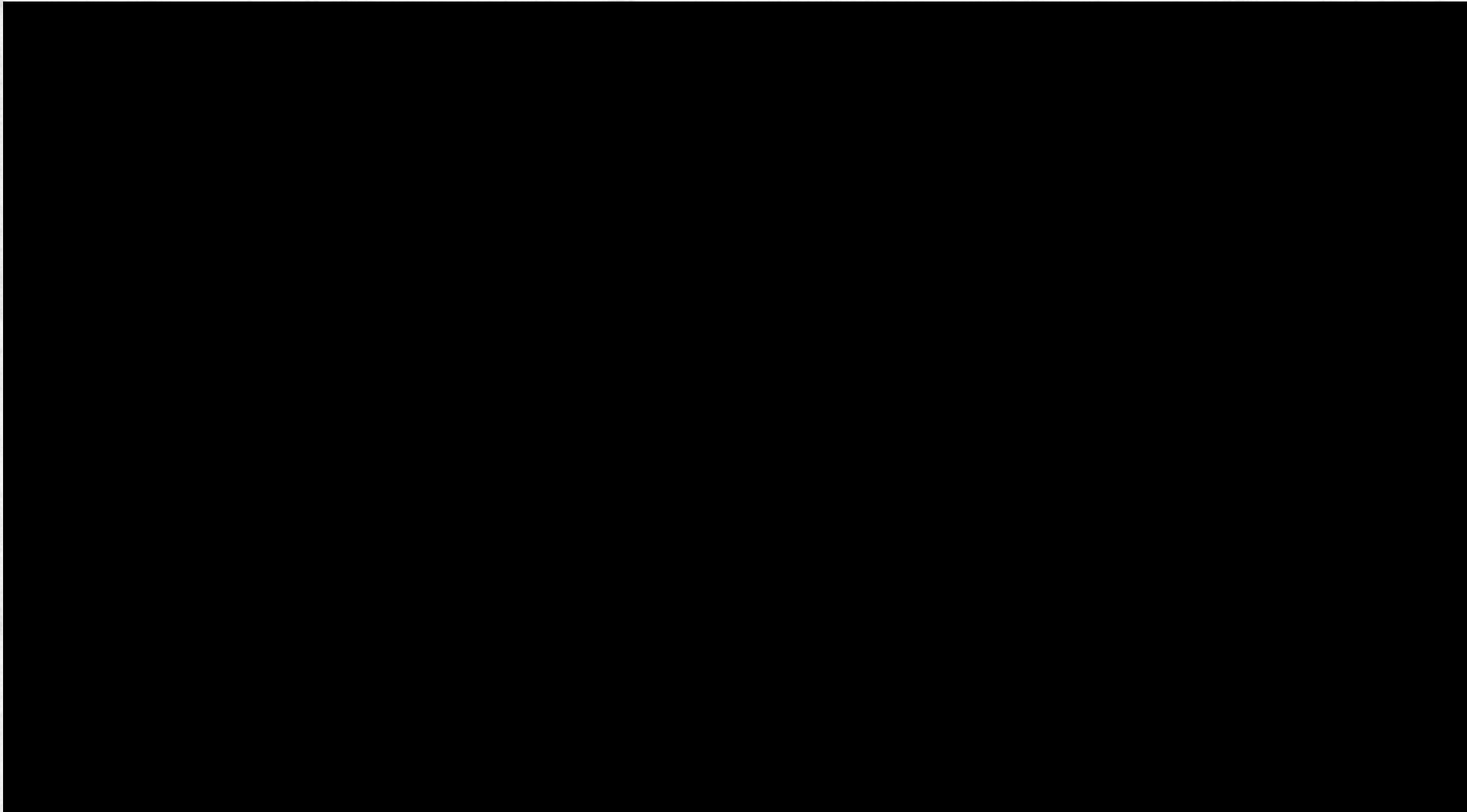
ABOUT US

Sparta Trampoline Club became a SCIO governed by OSCR on 7 July 2016. From there we have grown to become the largest Trampoline and Double Mini Trampoline (DMT) club in Scotland.

Our charity is run by our board of trustees who meet regularly to support the management of the club and adhere to our constitution.

TRUSTEES

Current Board of Trustees



The SPA logo is rendered in a bold, pink, sans-serif font. It is positioned on a blue horizontal bar that extends from the left edge of the page. The background of the page is a light-colored, crumpled paper texture. In the top right corner, there are two blue rounded rectangular shapes, one above the other, each containing a grid of white dots. A large black rectangular area is located in the top center of the page, partially overlapping the blue bar and the crumpled paper background.

OUR PURPOSE

The organisation's purposes are: To encourage public participation in the sport and practice of trampolining by persons of all ages and abilities living in Glasgow and the surrounding areas, in order to improve their quality of life; To provide and make available to the public, sports facilities, recreational activities, and facilities for recreation or other leisure time occupation; To advance education by providing educational opportunities for participants to expand their skills, knowledge and interest in the sport of trampolining and coaching; To advance and promote community development and citizenship by providing volunteering opportunities and increase community activity, by way of the sport of trampolining and coaching.



VISION

Our vision is to lead in the provision of outstanding trampolining coaching and training facilities, being a great employer, living by our values and using our resources with care. Through expert coaching, teamwork, and passion we aim to enrich our community's physical and mental health and wellbeing.



MISSION

We aim to inspire and develop individuals of all ages and skill levels through the exhilarating sport of trampolining. We are committed to fostering a safe, inclusive, and supportive environment where members can develop their skills, build confidence, and achieve their personal best.



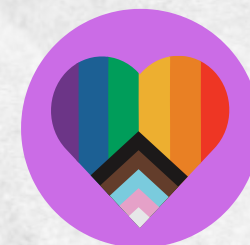
WE CARE

We care for our gymnasts, their families, our coaches and colleagues by fostering a safe and supportive environment.



EXCELLENCE

We work hard to ensure we deliver the very best experience for our gymnasts, and coaching team to achieve their personal best.



INCLUSIVE

Everyone is welcome here. We value and celebrate diversity, and support equality. We actively listen to different voices.



INNOVATIVE

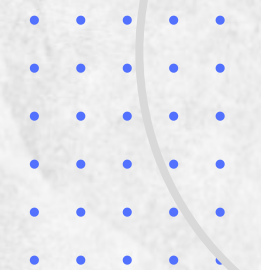
We seek to learn, create, apply and share our knowledge as we foster a culture of continuous learning.



PASSION

We take huge pride in our club and all work together to achieve ongoing success.

STRATEGIC OBJECTIVES



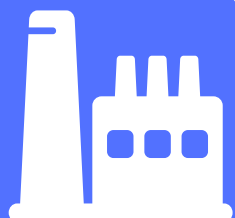
Increase Stable Revenue by demonstrating a better understanding of class management

1. Maintain the class numbers:coach spreadsheet and highlight under filled sessions
2. Examine the weekly schedule quarterly and identify any openings.
3. Develop a coach pipeline pathway to mitigate class cancellations.
4. Continually look for innovative ways to secure stable income.



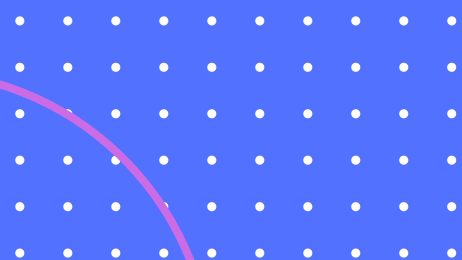
Increase Visibility by hosting Events and writing Funding Applications

1. Form the funding applications group and use guidance from active schools, ASN groups, to assist in community project applications.
2. Run invitational performance sessions for local clubs to train with our squad..
3. Advertise facility hire generating revenue and visibility across Scotland.



Improve work processes by implementing better use of digital technology reducing coach admin time allowing increased focus on coach and club development.

1. Identify an IT web developer to build a more functional website.
2. Increase web traffic through social media and parent awareness and measure using google analytics.
3. Measure admin time and improve workflow by understanding what tasks can be done digitally.
4. Direct club members to gain information via a club hub board and website.





WHAT WE DO EVERY WEEK

- Sparta holds several classes every day, seven days a week.
- 12 Recreational classes for 5-15 years old.
- 2 Pre-school for those aged 2-5 years old.
- One of our classes is quieter, suitable for our ASN gymnasts to attend.
- Every week we hold 8 competitive classes for gymnasts aged 7+.
- One of these is dedicated to our high performance squad.
- There are 2 Adult classes for anyone aged 16+ years old, with our oldest gymnast turning 70 this year.
- We fit in some Private Lessons too with dedicated coaches offering one to one coaching.
- Every Monday and Friday the students from Glasgow University Trampoline Club train and have some fun. Many have never tried trampolining before University.
- We have Double Mini Trampoline (DMT) sessions throughout the week.
- Sunday mornings are fun filled with our very popular Birthday Parties.

**48 weeks of classes
1000+ lessons a year**

Achievements

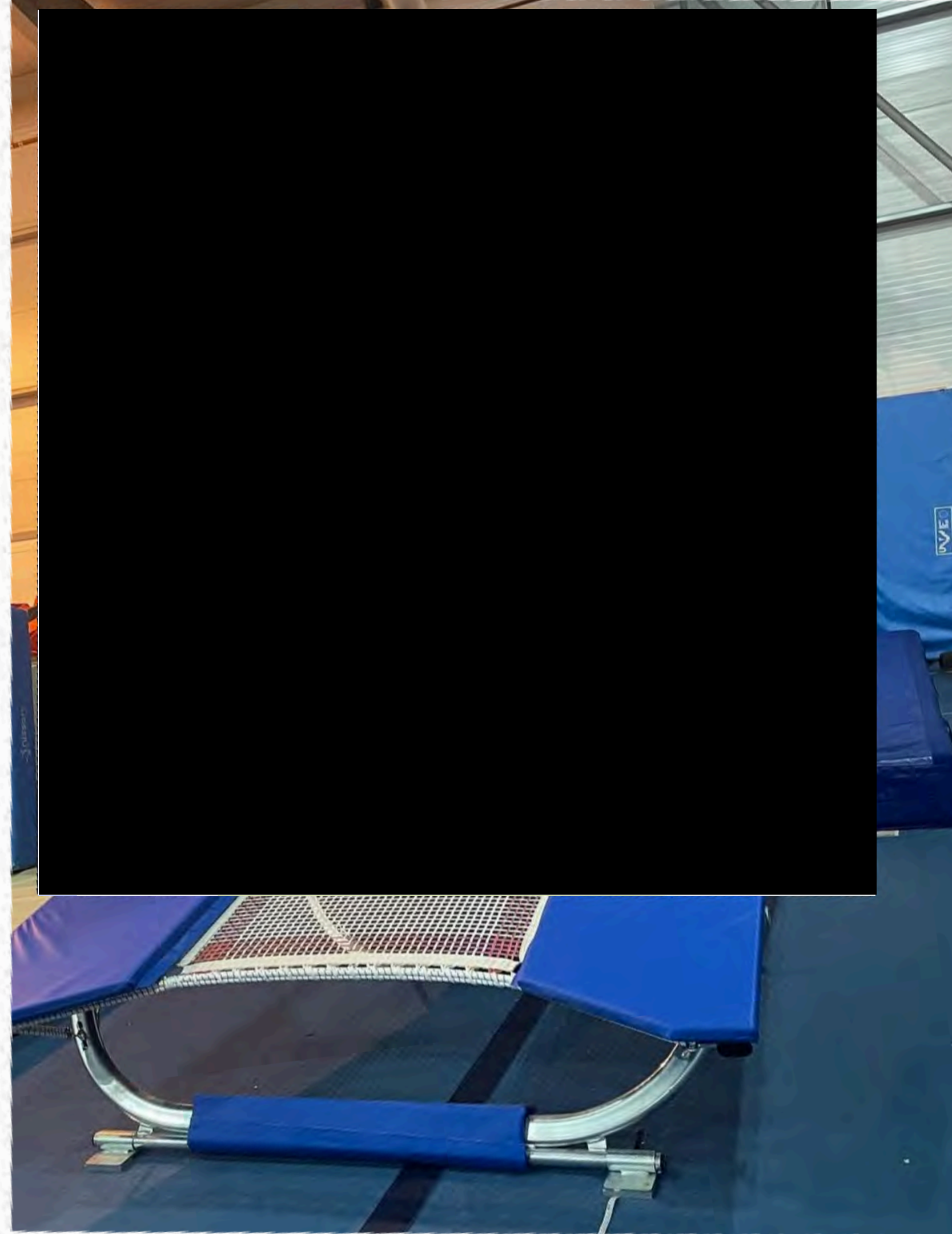
- 8 gymnasts from our performance squad made it to the Scottish Pathway Programme
- Sparta TC won a total of 106 medals throughout the competitive season in Scotland, UK and Europe
- We took the top titles of Senior Men and Senior Women at the Scottish National Championships in 2023.

Achievements

- 4 Judges qualified or increased their skill level.
- 15 Coaches qualified or increased their skill level.
- Several of our older gymnasts started their coaching pathway and joined our youth coach development programme.
- Courses Attended: DMT Club, DMT Development, Level 3 Theory, Trampoline Performance, Trampoline Level 1, Trampoline Level 2
- 2 Clubsport awards were gained for Best Social Media and Coach of the Year 2023.

DMT Development

- 7 DMT Club Coaches Qualified
- 2 Development Coaches Qualified
- 4 Competitive Classes each week
- Will be offered in all recreational classes in 2025
- New discipline competed in 2024



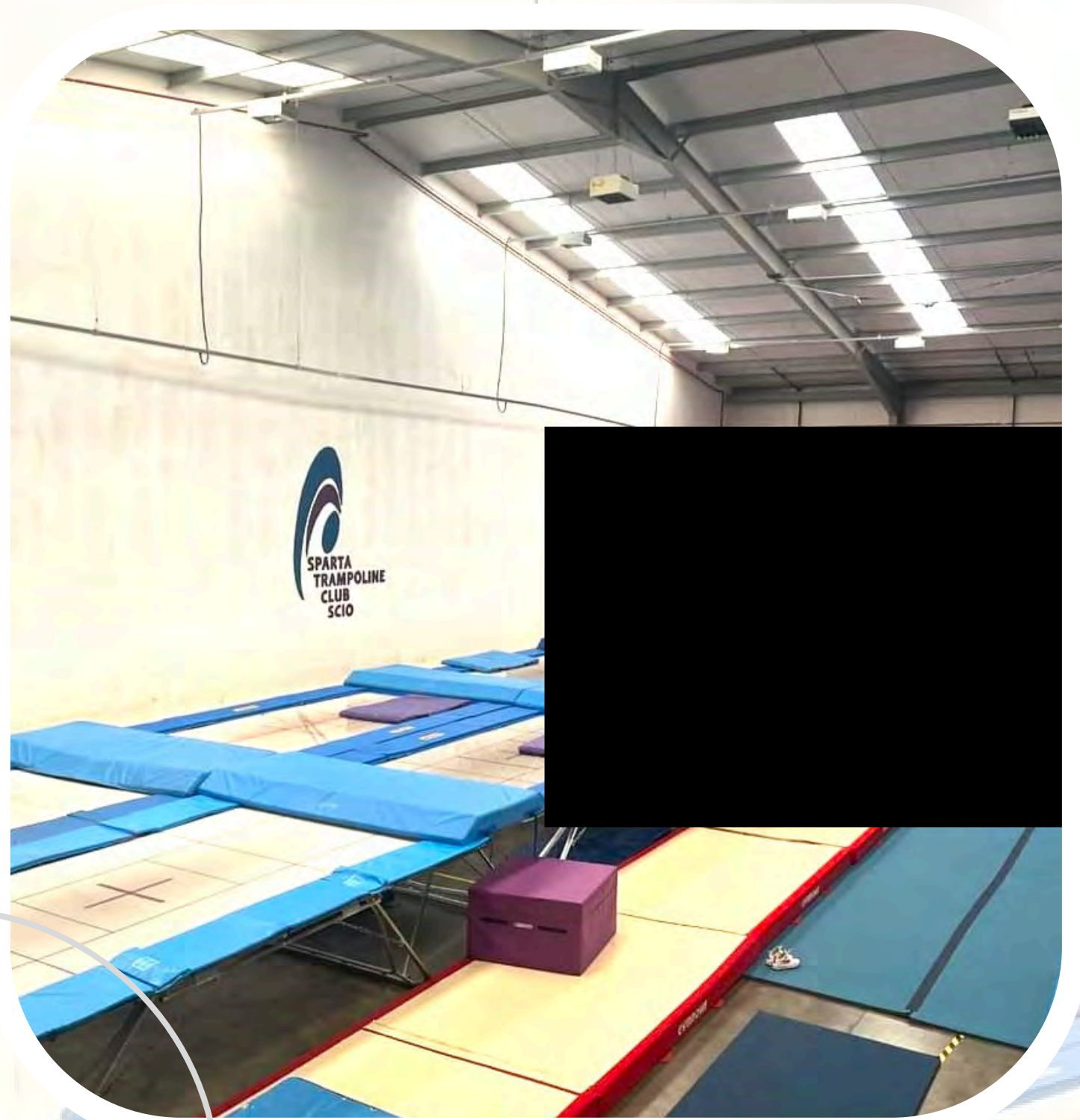
CLUB EVENTS

- 2 Regional Qualifier Competitions held at Sparta TC.
- We hosted 4 coaching courses for Scottish Gymnastics.
- Our recreational gymnasts had 2 Proficiency Awards weeks to showcase their skills to an audience of family and friends.
- Our annual Christmas Display always draws a large crowd of Sparta Friends, Family and Supporters.
- The Scottish Student Trampoline Training Weekend is always very popular.
- Glasgow Universities held their annual competition at Sparta TC.
- Sparta TC welcomed the Team Scotland Inter-regional Challenge Cup gymnasts to attend the pre-competition training event.

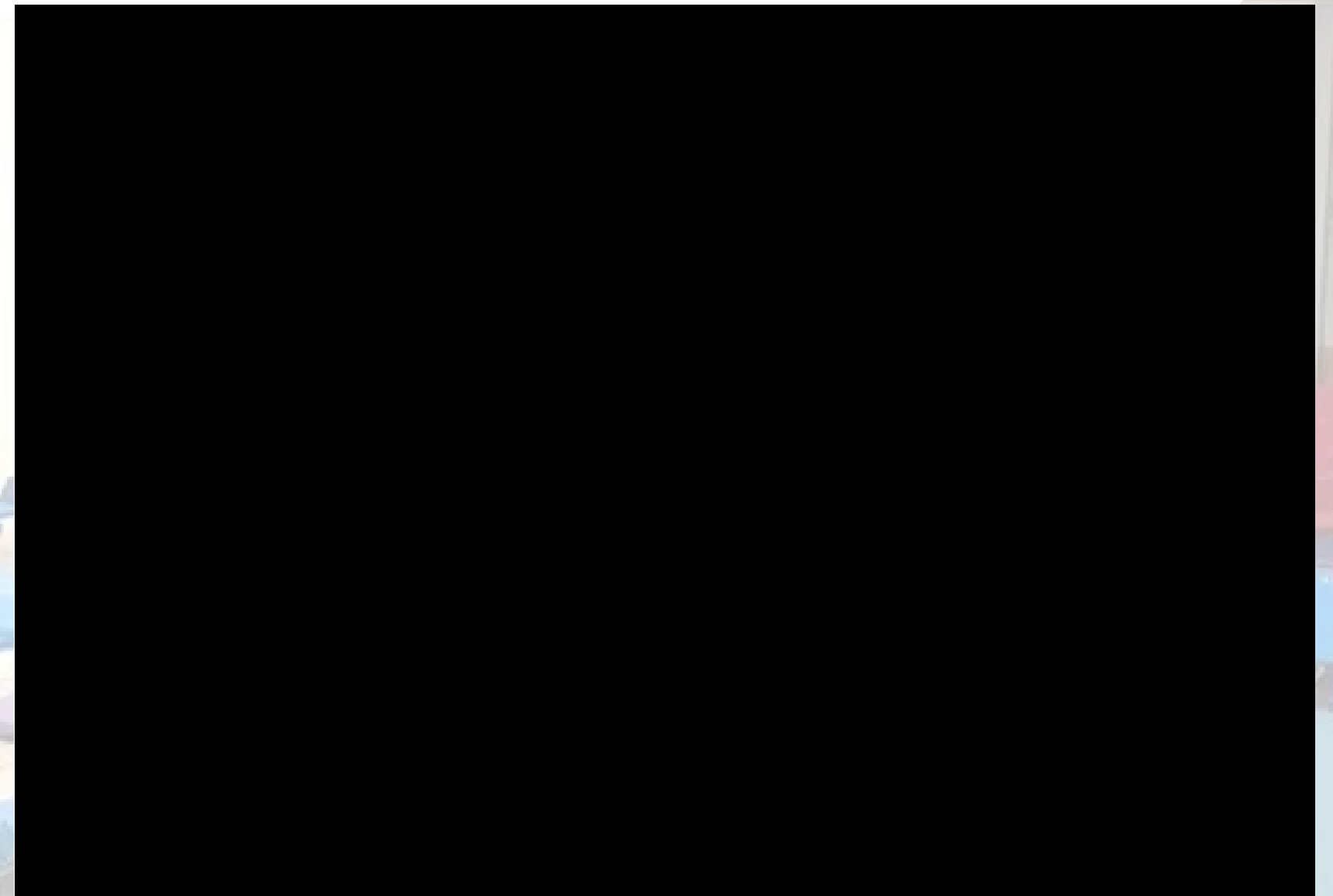
Proficiency Awards

Christmas Display

**Scottish Pre-Comp
Training**



CONTACT US



Statement of Accounts

1 August 2023 - 31 July 2024

Statement of Receipts and Payments for the period ended 31 July 2024

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Receipts				
Donations	13,555	-	13,555	3,952
Grants	-	-	-	-
Loans	-	-	-	-
Fundraising	5,023	-	5,023	4,234
Bank interest	-	-	-	-
Receipts from charitable activities	207,659	-	207,659	179,061
Selling of equipment ¹	4,000	-	4,000	-
Total receipts	230,237	-	230,237	187,248
Payments				
Fundraising costs	4,900	-	4,900	2,218
Cost of charitable activities	228,041	-	228,041	211,431
Governance costs	-	-	-	-
Loan Repayments	5,001	-	5,001	5,001
Purchase of equipment	-	-	-	6,493
Total payments	237,942	-	237,942	225,143
Surplus/(Deficit) for the year	-7,705	-	7,705	-37,897

¹ The club sold trampolines for £4000 in this financial year. The original cost of these trampolines was £13620

Statement of Balances - As of 31 July 2024

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Opening cash at bank and in hand	8,281	-	8,281	46,178
Surplus for the period	-7,705	-	-7,705	-37,897
Closing cash at bank and in hand	576	-	576	8,281
Bank and Cash Balances	576	-	576	8,281
Bank deposit account	576	-	576	8,281
Other assets				
Trampolines ²	5,354	80,760	80,760	128,004
Other equipment ³	1,139	14,456	15,595	15,595
	6,493	95,216	96,355	143,599

² Trampoline and matting equipment is recorded at historic purchase (non-depreciated) value as this is a Receipts and Payments Account. There were no purchases in the current financial year. Trampolines were sold for £4000 to GCU and an amount of £47244 removed from asset values being original cost of this and earlier asset disposals. A separate asset register is being kept. A more realistic net book value for all assets is £47960

³ This is our non-trampoline specific equipment purchases. There were no equipment purchases in the current financial year.

Liabilities (unrestricted fund)

PAYE	-	-	-	477
National Insurance	-	-	-	222
Pension	-	-	-	187
Wages	3,556	-	3,556	4,927
[REDACTED] (Trampoline)	1,000	-	1,000	-
SIS Loan Repayments ⁴	1,667	-	1,667	6,437
	6,223	-	6,223	12,250

Receipts outstanding (unrestricted fund)

Fees	330	-	330	-
Camps	188	-	188	-
Clothing	-	-	-	203
Competition Fees	-	-	-	70
	518	-	518	273

⁴ The SIS loan for £20,000 is a 6-year loan with 1 year interest free and a repayment break of 1 year. The first repayment started on the 31/12/19 of £377.47. The total repayment will be £22,869 and remaining to be repaid is £1666.68. Last repayment will be on 30/11/24.

Notes to the accounts - for the period ended 31 July 2024**1 Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

Remuneration was paid to the trustees for coaching services as follows:

[REDACTED]

4 Donations

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Donations	8,538	-	8,538	-
Gift Aid	5,017	-	5,017	3,856
Amazon Smile	-	-	-	96
	13,555	-	13,555	3,952

Notes to the accounts - for the period ended 31 July 2023

7 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Rent/Insurance/ Utilities etc	31,416	-	31,416	40,716
Scottish Gymnastics / British Gymnastics Membership	12,131	-	12,131	11,896
Competition Fees	16,417	-	16,417	5,734
Camps	16,143	-	16,143	22,153
Clothing	783	-	783	1,428
Publicity / Events	306	-	306	173
Wages (coaching services)	124,777	-	124,777	102,563
HMRC Tax/NI	17,814	-	17,814	18,873
Training including safeguarding	1,402	-	1,402	1,607
Volunteering	3,354	-	3,354	2,902
Equipment Servicing	929	-	929	992
Consumable Equipment ⁶	1,663	-	1,663	1,521
Bank Charges	696	-	696	669
Accountancy Fees	210	-	210	204
Total	228,041	-	228,041	211,431

⁶ This is our consumable equipment e.g., cleaning supplies, first aid supplies, stationery etc.

Notes to the accounts - for the period ended 31 July 2024

5 Grants

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Glasgow City Council Coronavirus Business Support Fund	-	-	-	-
	-	-	-	-

6 Detailed receipts from charitable activities

	Unrestricted Funds	Restricted Funds	Period ended 31/07/2024	Period ended 31/07/2023
Club Membership	13,113	-	13,113	11,971
Session Fees	145,867	-	145,867	135,212
Competition Fees ⁵	15,083	-	15,083	6,561
Camps	16,359	-	16,359	16,133
Clothing	474	-	474	592
Hall Hire	11,851	-	11,851	4,506
Birthday Parties	498	-	498	1,360
Private Lessons	1,564	-	1,564	2,726
Events	2,850	-	2,850	-
Total	207,659	-	207,659	179,061

⁵ The club submits entries and pays for the gymnast, on their behalf, to the organising body. The gymnast's then pay the fee to the club rather than the organising body.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)

Full name(s)

**Position (e.g.
Chair)**

Date

		
		Chair
	15 April 2025	15 April 2025

APPENDIX 3



Independent examiner's report on the accounts v2								
Report to the trustees/members of		SPARTA TRAMPOLINE CLUB SCIO						
Registered charity number		SC046691						
On the accounts of the charity for the period		Period start date			Period end date			
		Day	Month	Year	Day	Month	Year	
		01	August	2023	to	31	July	2024
Set out on pages								

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:
 - 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

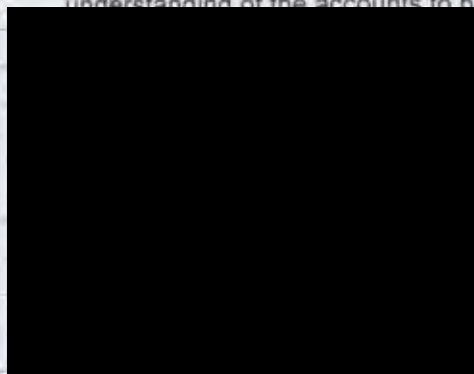
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:
Name:

Date: 21 March 2025

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

Address:



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

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.