



Phoenix Forfar Gymnastics Club Trustees' Annual Report

From 1st June 2024 to 31st May 2025

Phoenix Forfar

SC047205



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | June | 2024 | | 31 | May | 2025 |

Section A Statement of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | 168,742 | | | | 168,742 | 155,838 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | |
| A1 Sub total | 168,742 | - | - | - | 168,742 | 155,838 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 168,742 | - | - | - | 168,742 | 155,838 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 141,920 | | | | 141,920 | 115,813 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 141,920 | - | - | - | 141,920 | 115,813 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 141,920 | - | - | - | 141,920 | 115,813 |
| Net receipts / (payments) | 26,822 | - | - | - | 26,822 | 40,025 |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 26,822 | - | - | - | 26,822 | 40,025 |

Section B Statement of balances

| Categories | Details | 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 £ |
|----------------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | 141,565 | | | | 141,565 | 101,540 |
| | Surplus / (deficit) shown on receipts and payments account | 26,822 | | | | 26,822 | 40,025 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 168,387 | - | - | - | 168,387 | 141,565 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

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

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|------------------------|----------------------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | Gymnastics Equipment | None | 34,500 | 29,500 | 15,000 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | 34,500 | 29,500 | 15,000 |

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

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

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

Signature*

Print Name

Date of
approval

10/29/2025

10/29/2025

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 |
|--|----------|

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 |
|---|----------|

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

| |
|--|
| Receipts from Fundraising activities includes Fees £123,626 Club Fee £7,653 Club Comp £4,323 |
|--|

| |
|---------------------------|
| Other Comp income £1,712 |
| BG Income £60 |
| Display Income £6,060 |
| Leotard £25 |
| Awards £1,903 |
| Grants/Gift aid £11,021 |
| Fundraising income £8,781 |
| Interest £3,576 |

Phoenix Forfar

SC047205

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 | - | - | - | - | - | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|---|-----------------------------------|
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | - |

3 Gross receipts from other charitable activities

| | 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 £ |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |

4 Payments relating directly to charitable activities

| | 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 £ |
| Hall Hire | 30,810 | | | | 30,810 | 26,712 |
| Coaching costs | 79,802 | | | | 79,802 | 70,970 |
| Coach Education Courses | 379 | | | | 379 | 2,757 |
| Competition Fees | 3,500 | | | | 3,500 | 4,599 |
| Display Costs | 6,295 | | | | 6,295 | 5,343 |
| BG | 1,021 | | | | 1,021 | 1,207 |
| Capital Equipment | 14,468 | | | | 14,468 | 987 |
| Award Schemes | 2,118 | | | | 2,118 | 2,074 |
| Sundry | 3,527 | | | | 3,527 | 1,164 |
| | - | | | | - | |
| | - | | | | - | |
| Total | 141,920 | - | - | - | 141,920 | 115,813 |

SC047205

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 | 168,742 | | | | 168,742 | 155,838 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 168,742 | - | - | - | 168,742 | 155,838 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 168,742 | - | - | - | 168,742 | 155,838 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 141,920 | | | | 141,920 | 115,813 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | 141,920 | - | - | - | 141,920 | 115,813 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 141,920 | - | - | - | 141,920 | 115,813 |
| Net receipts / (payments) | 26,822 | - | - | - | 26,822 | 40,025 |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 26,822 | - | - | - | 26,822 | 40,025 |

Nature and purpose of funds

Unrestricted Funds - general funds that the charity are able to use for any of the charity's purposes. These include the receipts and payments arising from donations, fundraising activities, rent of facilities and services. The charity trustees have earmarked £70,000 of the Charity's unrestricted funds for the purpose of a facility project.

PHOENIX (FORFAR) GYMNASTICS CLUB - STATEMENT OF ACCOUNTS FOR YEAR ENDED 31ST

| INCOME | | £ | |
|---------------------------|--------------------|-------------|-----------------|
| OPENING BALANCE AT BANK | | £141,565.23 | |
| FEES | £123,626.40 | | HALL |
| CLUB FEES | £7,653.00 | | COACHING |
| CLUB COMPETITION INCOME | £4,323.00 | | COURSES |
| OTHER COMPETITIONS INCOME | £1,712.00 | | CLUB COMPETITIC |
| BG INCOME | £60.00 | | OTHER COMPETIT |
| DISPLAY INCOME | £6,060.00 | | DISPLAY |
| LEOTARD INCOME | £25.00 | | BG |
| AWARD SCHEMES | £1,903.00 | | LEOTARDS/TRACK |
| EQUIPMENT INCOME | £0.00 | | CAPITAL EQUIPME |
| OUTSIDE GRANTS/GIFT AID | £11,021.56 | | AWARD SCHEMES |
| FUNDRAISING INCOME | £8,781.99 | | SUNDRY EXPENSE |
| INTEREST/CASHBACK | £3,576.29 | | FUNDRAISING EXP |
| TOTAL INCOME | <u>£168,742.24</u> | | TOTAL EXPENDITL |
| | | | CLOSING BALANCE |

2025

EXPENDITURE

£

| | |
|--------|------------|
| | £30,810.00 |
| | £79,801.78 |
| | £379.00 |
| ONS | £1,712.75 |
| IONS | £1,787.00 |
| | £6,295.00 |
| | £1,021.00 |
| KSUITS | £0.00 |
| ENT | £14,468.40 |
| i | £2,118.47 |
| ES | £3,526.94 |
| PENSES | £0.00 |

JRE **£141,920.34**

E AT BANK £168,387.13

| | |
|--------------|----------------------------------|
| Opening Bank | £141,565.23 |
| Income | £168,742.24 |
| Expenditure | -£141,920.34 |
| | <u><u>£168,387.13</u></u> |

PHOENIX (FORFAR) GYMNASTICS CLU
PROFIT AND LOSS ACCOUNT

2024/25

| | £ | £ |
|---------------------------------|--------------------|--------------------------|
| INCOME: | | |
| FEES | | £123,626.40 |
| CLUB FEES | | £7,653.00 |
| CLUB COMPETITION INCOME | | £4,323.00 |
| OTHER COMPETITIONS INCOME | | £1,712.00 |
| BG INCOME | | £60.00 |
| DISPLAY INCOME | | £6,060.00 |
| LEOTARD INCOME | | £25.00 |
| AWARD SCHEMES | | £1,903.00 |
| EQUIPMENT INCOME | | £0.00 |
| OUTSIDE GRANTS/GIFT AID | | £11,021.56 |
| FUNDRAISING INCOME | | £8,781.99 |
| INTEREST/CASHBACK | | £3,576.29 |
| | | <u>£168,742.24</u> |
| LESS OVERHEADS: | | |
| HALL | £30,810.00 | |
| COACHING | £79,801.78 | |
| COURSES | £379.00 | |
| CLUB COMPETITIONS | £1,712.75 | |
| OTHER COMPETITIONS | £1,787.00 | |
| DISPLAY | £6,295.00 | |
| BG | £1,021.00 | |
| LEOTARDS/TRACKSUITS | £0.00 | |
| CAPITAL EQUIPMENT | £14,468.40 | |
| AWARD SCHEMES | £2,118.47 | |
| SUNDRY EXPENSES | £3,526.94 | |
| FUNDRAISING EXPENSES | £0.00 | |
| | <u>£141,920.34</u> | |
| NET PROFIT/LOSS FOR YEAR | | <u><u>£26,821.90</u></u> |



Phoenix Forfar Gymnastics Club

Trustees' Annual Report

From 1st June 2024 to 31st May 2025

APPENDIX 1



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----------------|-------|------|-----------------|------------------|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 1 st | June | 2024 | To | 31 st | May | 2025 |

Reference and administration details

| | |
|---------------------------------|--------------------------------|
| Charity name | Phoenix Forfar Gymnastics Club |
| Other names charity is known by | |
| Registered charity number | SC047205 |
| Charity's principal address | |
| | |
| | |
| | |
| | |

Names of the charity trustees on date of approval of Trustees' Annual Report

| Trustee name | | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|--------------|--|-----------------|--|---|
| 1 | | General Member | 1 st June 2024-30 th July 2025 | |
| 2 | | Chairperson | | |
| 3 | | General Member | | |
| 4 | | Secretary | 30 th July 2025-present | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

██████████ was appointed a trustee by vote at the AGM on 30th July 2025.

Objectives and activities

Charitable purposes

The advancement of public participation in sport – To promote, foster and encourage the amateur sport of gymnastics and to support the aims of the governing body, Scottish Gymnastics.

Summary of the main activities in relation to these objects

Continued programme of classes from primary school upwards offering different days and times to accommodate family commitments and to remain as flexible as possible when recruiting more members. The club continues to offer Men's, Women's, Preschool and now Adult classes. We offer specific pathways to cater for more talented gymnasts to achieve the best outcomes for each child. Our display team which travels to non-competitive festivals which is purely for enjoyment and team building within the club. Continued coach development and education is offered to our volunteers. Entry in to various competitions, with a club competition so that all the gymnasts can take part.

APPENDIX 1

Achievements and performance

Summary of
the main
achievements
of the charity
during the
financial
period

JUNE 2024

1. 161 gymnasts entered Forfar Club Championships, biggest ever event

July

2. 42 Spaces offered out for new members
3. 4 coaches attended coaching courses in Dundee
4. The club celebrated 40 years of operation with a party at the West End!

August

5. New system for renewing British Gymnastics membership introduced.

September**October**

6. More new members joined after October holidays
7. Introduction of our new Adults class

November

8. ██████████ passed her womens level 2 exam
9. ██████████ passed her womens level 1 exam
10. Display team attended Gymfest in Edinburgh performing their country routine.
11. Some of the boys class attended the Winter Floor and vault competition in Edinburgh

December

12. Spaces offered out for new starts.

JANUARY 2025

13. ██████████ passed her level one womens coaching exam.

February**March**

14. Boys and Advanced girls attended the West Lothian floor and vault competition.
15. Boys and Development girls attended the Kirkcaldy floor and vault competition.
16. Preschool members took part in a sponsored walk at Forfar Loch.

April**May**

17. Display attended Gymfest for the weekend at Ravenscraig.
18. Brechin gymnasts took part in their annual club championships
19. Forfar gymnasts took part in their annual club championships

Financial review

Brief statement of the charity's policy on reserves

The club holds reserves in order to forward payment of additional expenses which may arise during the financial year. As we endeavour to fund our own facility project, reserves will be used in stages to further this project as and when required.
Additional reserves will be used to invest in the club's equipment to provide a better environment for the children to work in and to continue to provide free education for coaches/volunteers.

Details of any deficit

n/a

Donated facilities and services (if any)

n/a

APPENDIX 1

Other optional information

Declaration

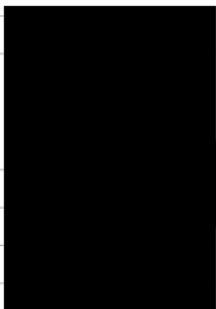

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-----------------------|-------------------------------|-------------------------------|
| Signature(s) | <div></div> | |
| Full name(s) | <div></div> | |
| Position (e.g. Chair) | Chairperson | General Member |
| Date | 29 th October 2025 | 29 th October 2025 |

APPENDIX 3



| | | Independent examiner's report on the accounts v2 | | | | | | |
|---|--|---|-------|------|--------------|-----------------|-------|---|
| Report to the trustees/members of | | Charity name PHOENIX FORFAR GYMNASTICS CLUB | | | | | | |
| Registered charity number | | SC047205 | | | | | | |
| On the accounts of the charity for the period | | Period start date | | | | Period end date | | |
| | | Day | Month | Year | | Day | Month | Year |
| | | 01 | 06 | 2024 | to | 31 | 05 | 2025 |
| Set out on pages | | 3 AND 4 | | | | | | (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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts. | | | | | | |
| Independent examiner's statement | | <p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | |
| Signed**: | | | | | Date: | 30/06/2025 | | |
| Name: | |  | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | |
| Address: | |  | | | | | | |

*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.

** OSCR will accept digital or typed signatures

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

| PHOENIX (FORFAR) GYMNASTICS CLUB - STATEMENT OF ACCOUNTS FOR YEAR ENDED 31ST MAY | | | | | | | 2025 | | | |
|--|--|--|--------|--------------------|-------------------------|--|------|-------------|--|--------------------|
| | | | INCOME | £ | | | | EXPENDITURE | | £ |
| OPENING BALANCE AT BANK | | | | £141,565.23 | | | | | | |
| FEES | | | | £123,626.40 | HALL | | | | | £30,810.00 |
| CLUB FEES | | | | £7,653.00 | COACHING | | | | | £79,801.78 |
| CLUB COMPETITION INCOME | | | | £4,323.00 | COURSES | | | | | £379.00 |
| OTHER COMPETITIONS INCOME | | | | £1,712.00 | CLUB COMPETITIONS | | | | | £1,712.75 |
| BG INCOME | | | | £60.00 | OTHER COMPETITIONS | | | | | £1,787.00 |
| DISPLAY INCOME | | | | £6,060.00 | DISPLAY | | | | | £6,295.00 |
| LEOTARD INCOME | | | | £25.00 | BG | | | | | £1,021.00 |
| AWARD SCHEMES | | | | £1,903.00 | LEOTARDS/TRACKSUITS | | | | | £0.00 |
| EQUIPMENT INCOME | | | | £0.00 | CAPITAL EQUIPMENT | | | | | £14,468.40 |
| OUTSIDE GRANTS/GIFT AID | | | | £11,021.56 | AWARD SCHEMES | | | | | £2,118.47 |
| FUNDRAISING INCOME | | | | £8,781.99 | SUNDRY EXPENSES | | | | | £3,526.94 |
| INTEREST/CASHBACK | | | | £3,576.29 | FUNDRAISING EXPENSES | | | | | £0.00 |
| | | | | | | | | | | |
| TOTAL INCOME | | | | <u>£168,742.24</u> | TOTAL EXPENDITURE | | | | | <u>£141,920.34</u> |
| | | | | | | | | | | |
| | | | | | CLOSING BALANCE AT BANK | | | | | <u>£168,387.13</u> |
| | | | | | | | | | | |
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| PHOENIX (FORFAR) GYMNASTICS CLUB | | | | | | |
| PROFIT AND LOSS ACCOUNT | | | | 2024/25 | | |
| | | | | | | |
| | | | | | | |
| | | | £ | | | £ |
| INCOME: | | | | | | |
| | | | | | | |
| FEES | | | | | | £123,626.40 |
| CLUB FEES | | | | | | £7,653.00 |
| CLUB COMPETITION INCOME | | | | | | £4,323.00 |
| OTHER COMPETITIONS INCOME | | | | | | £1,712.00 |
| BG INCOME | | | | | | £60.00 |
| DISPLAY INCOME | | | | | | £6,060.00 |
| LEOTARD INCOME | | | | | | £25.00 |
| AWARD SCHEMES | | | | | | £1,903.00 |
| EQUIPMENT INCOME | | | | | | £0.00 |
| OUTSIDE GRANTS/GIFT AID | | | | | | £11,021.56 |
| FUNDRAISING INCOME | | | | | | £8,781.99 |
| INTEREST/CASHBACK | | | | | | £3,576.29 |
| | | | | | | £168,742.24 |
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| LESS OVERHEADS: | | | | | | |
| | | | | | | |
| HALL | | | £30,810.00 | | | |
| COACHING | | | £79,801.78 | | | |
| COURSES | | | £379.00 | | | |
| CLUB COMPETITIONS | | | £1,712.75 | | | |
| OTHER COMPETITIONS | | | £1,787.00 | | | |
| DISPLAY | | | £6,295.00 | | | |
| BG | | | £1,021.00 | | | |
| LEOTARDS/TRACKSUITS | | | £0.00 | | | |
| CAPITAL EQUIPMENT | | | £14,468.40 | | | |
| AWARD SCHEMES | | | £2,118.47 | | | |
| SUNDRY EXPENSES | | | £3,526.94 | | | |
| FUNDRAISING EXPENSES | | | £0.00 | | | |
| | | | £141,920.34 | | | |
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| | | | | | | |
| NET PROFIT/LOSS FOR YEAR | | | | | | £26,821.90 |
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APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | | v2 | |
|---|---|---|-------|------|--------------|------------------------|-----|-------|------|--|
| Report to the trustees/members of | Charity name | PHOENIX FORFAR GYMNASTICS CLUB | | | | | | | | |
| Registered charity number | | SC047205 | | | | | | | | |
| On the accounts of the charity for the period | Period start date | Day | Month | Year | | Period end date | Day | Month | Year | |
| | | 01 | 06 | 2024 | to | 31 | 05 | | 2025 | |
| Set out on pages | 3 AND 4 | (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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts. | | | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | | | |
| Signed**: | | | | | Date: | 30/06/2025 | | | | |
| Name: | | | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | | | |
| Address: | | | | | | | | | | |

*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.

** OSCR will accept digital or typed signatures