

Dumfries Y Gymnastics Academy

Scotland · Charity number SC047496

Details

Known as	DYGC
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-06-09
Register	View on the OSCR register

Contact

Address	101 English Street Dumfries DG1 2DA
Website	https://www.dygc.co.uk/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: Dumfries Y Gymnastics Academy is established to provide high-quality gymnastics opportunities for children and young people of all abilities within the local community. The academy promotes inclusion by welcoming participants from diverse backgrounds and supporting individual needs through adaptive coaching and positive engagement. Purpose-built facilities will create a safe, modern environment for training, development, and performance, allowing gymnasts to reach their full potential. Alongside physical training, the academy places strong emphasis on education, encouraging discipline, confidence, teamwork, and lifelong healthy habits. Through structured programmes and experienced coaching, Dumfries Y Gymnastics Academy aims to inspire excellence, strengthen community connections, and develop future generations.

Beneficiaries: 'Children or young people'

Objectives: The Club shall be established for charitable purposes only and the objects for which the Club is established shall be to advance public participation in sport by promoting, and facilitating participation in, the sport of gymnastics in Dumfries and its surrounding area.

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£447,362	£465,155	-	18
2024-03-31	£397,207	£395,685	-	14
2023-03-31	£369,970	£340,412	-	15
2022-03-31	£235,821	£242,436	-	13
2021-03-31	£150,262	£165,183	-	10

Dumfries Y Gymnastics Academy

Scotland - Charity number SC047496

Accounts

SCOTTISH CHARITY NUMBER: SC047496

Dumfries Y Gymnastics Club (SCIO)

Trustees report & financial statements

for the year ended 31st March 2025

Dumfries Y Gymnastics Club (SCIO)

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Dumfries Y Gymnastics Club (SCIO)

Trustees report **for the year ended 31st March 2025**

Dumfries Y Gymnastics Academy continues to grow in strength, impact, and community presence. With three thriving facilities-Dumfries, Annan, and our satellite venue in Lochmaben-the Academy has delivered another year of expansion, achievement, and development across all areas of the organisation.

The trustees present their report and the unaudited financial statements for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with 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 United Kingdom and Republic of Ireland

Club Development

This year saw continued progress in our long-term development strategy, following the successful opening of our Lochmaben satellite venue in August 2024. This facility, alongside Dumfries and Annan, now supports a remarkable 850 gymnasts training weekly across the Academy.

Our rebrand to Dumfries Y Gymnastics Academy reflects our evolution, expanding pathways, and strengthened identity within the region. The Academy remains committed to delivering high-quality, inclusive gymnastics opportunities for all.

The coaching team continues to expand, with a strong emphasis on developing home-grown talent. We have invested significantly in coach education, supporting qualifications across Levels 1, 2, and 3, in addition to structured volunteering pathways, leadership development for young helpers, and our Modern Apprenticeship route. Coaches also attended the Pre-School Add-On qualification to further develop their coach education.

Community engagement remains central to our mission. Partnerships with local schools, nurseries, and charities continue to grow, and the introduction of new programmes has helped diversify participation across the Academy.

This year we successfully delivered the Scottish Gymnastics Leadership Award for our young helpers, supporting their confidence, skills, and future coaching progression.

Fundraising efforts, combined with key grant support, have enabled further investment in equipment and resources, ensuring that we continue to provide a safe, inspiring environment for all Academy members.

Activities (2024-2025)

- Ongoing development of the Lochmaben satellite centre, including a special meet-and-greet event with Commonwealth gymnast [REDACTED]
- Strong engagement in volunteering roles, including young helpers, coaches, committee members, trustees, and our parent fundraising group.
- Continued input from High-Performance Coaches, supporting gymnast and coach development
- Strengthened partnerships through facility hire for schools, nurseries, and community groups.
- Birthday parties for members and non-members remain a popular offering.
- Delivery of Leadership Award training for young helpers to support their progression.
- We took part in community events
- Successful holiday camps held for pre-school and primary school children, offering wraparound care for members and non-members.
- The Annual Awards Night was held at Easterbrook Hall, presenting 65 awards across classes and venues, with over 330 attendees.
- We introduced our very own Academy mascot, Chenko.
- Weekly Toddler Groups launched in both Dumfries and Annan, supporting early years engagement.

Dumfries Y Gymnastics Club (SCIO)

Trustees report for the year ended 31st March 2025

..... continued

Objectives for 2025-2026

Looking forward, Dumfries Y Gymnastics Academy aims to:

- a) Increase membership and diversify the range of gymnastics disciplines offered.
- b) Employ additional coaching staff and expand salaried positions.
- c) Strengthen coaching pathways, including opportunities for ex-gymnasts to progress into coaching and leadership roles.
- d) Provide structured volunteering and leadership pathways for young helpers.
- e) Expand and embed the Modern Apprenticeship scheme.
- f) Continue to invest in and upgrade gymnastics equipment and apparatus.
- g) Maintain and grow partnerships with schools, charities, and community organisations
- h) Further develop all three facilities and explore additional opportunities for regional expansion.

Achievements and performance

The Academy is extremely proud of the achievements of our gymnasts throughout the year, including:

- All WAG gymnasts passed their grades during the competition season.
- WAG and MAG Floor & Vault gymnasts competed in external competitions.
- Two-piece gymnasts competed at Classic Challenge, performing full routines to music.
- The Club participated in 18 external competitions overall.
- [REDACTED] Dumfries Y Club Champion 2024.
- [REDACTED] represented the Academy at the Scottish Championships, securing a place in the Vault Final.
- [REDACTED] qualified for the British Finals Performance Grade 2 after finishing 5th AA.
- Attendance at Inter-Club Camps in Largs, with special guests [REDACTED]
- Hosting our own Inter-Club Camp, supported by specialist coaches and attended by Solway and Stewarty clubs.
- Continued involvement in Regional Pathways programmes through Scottish Gymnastics.
- Recognition of [REDACTED] who represented Scotland at the British Finals.
- [REDACTED] was selected by Scottish Gymnastics pathway coaches to attend the Artistic Gymnastics Development Programme.
- A group of gymnasts completed a successful team-building climb up Criffel
- The Limitless Performance Group showcased a brand-new themed routine, "Sweet Dreams", a standout highlight of the performance calendar.

Fundraising

This year, our community demonstrated exceptional commitment and support. Together, we raised £11,115.80 through the Cash for Kids Charity Challenge.

These funds will support the continued development of Academy programmes, equipment upgrades, facility enhancements, and community access.

The Trustees would like to thank all gymnasts, families, volunteers, coaches, and partners who have contributed to another successful year. Dumfries Y Gymnastics Academy remains committed to providing high-quality training, community inclusion, and opportunities for all.

Financial review

The accounts show a deficit for the year of (£17,793) compared to a surplus of £1,522 in the previous year. Reserves at the year end were £71,858 (2024 - £89,650). This is made up of £71,858 of unrestricted funds (2024: £89,650).

Dumfries Y Gymnastics Club (SCIO)

Trustees report
for the year ended 31st March 2025

..... continued

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

Reserves

The trustees aim to have sufficient reserves to cover between three and six months running costs and to meet redundancy and winding-up costs in the event that funding is reduced or ceases.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO) (No. SC047496). It was registered in its current legal form on 9th June 2017.

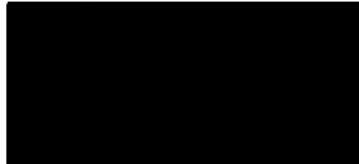
Appointment and training

Dumfries Y Gymnastics Club (SCIO) is governed by a Board of Trustees who are recruited, appointed and trained in accordance with the terms of the Constitution.

Reference and administrative details

Scottish charity number SC047496

Registered office

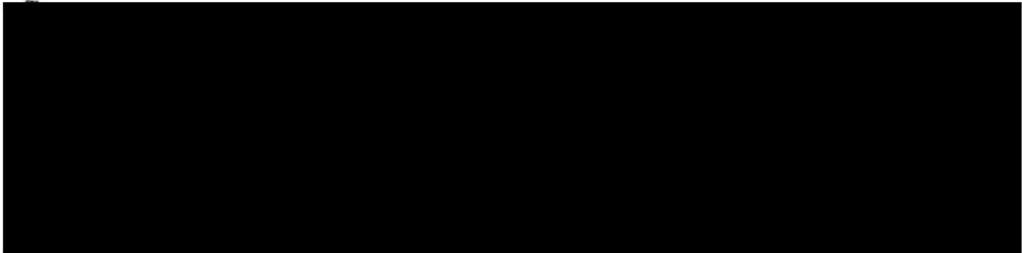


Independent Examiners

Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Bankers

Bank of Scotland
91 High Street
Dumfries
DG1 2BN



Dumfries Y Gymnastics Club (SCIO)

Trustees report
for the year ended 31st March 2025

..... continued

Responsibilities of the trustees

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees of the charity on 18th December 2025 and signed on its behalf by



Chairperson

Dumfries Y Gymnastics Club (SCIO)

**Independent Examiner's Report to the Trustees of
Dumfries Y Gymnastics Club (SCIO)**

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 6 to 14.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

In the course of my examination, no matter has come to my attention

- a. 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 8 of the 2006 Accounts Regulations;
- have not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 19th December 2025

Dumfries Y Gymnastics Club (SCIO)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments from:					
Donations and legacies	2	15,893	27,500	43,393	65,293
Charitable activities	3	403,969	-	403,969	331,914
Total income		<u>419,862</u>	<u>27,500</u>	<u>447,362</u>	<u>397,207</u>
Expenditure on:					
Charitable activities	4	443,357	20,000	463,357	394,398
Governance costs	5	1,798	-	1,798	1,287
Total expenditure		<u>445,155</u>	<u>20,000</u>	<u>465,155</u>	<u>395,685</u>
Net income/(expenditure)		(25,293)	7,500	(17,793)	1,522
Transfers					
Gross transfers between funds	6	7,500	(7,500)	-	-
Net movement in funds		(17,793)	-	(17,793)	1,522
Reconciliation of funds:					
Total funds brought forward		89,650	-	89,650	88,128
Total funds carried forward		<u>71,857</u>	<u>-</u>	<u>71,857</u>	<u>89,650</u>

All income and expenditure derived from continuing activities.

The notes on pages 8 to 14 form an integral part of these financial statements.

Dumfries Y Gymnastics Club (SCIO)

Balance sheet
as at 31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		79,100		92,811
Current assets					
Stocks		568		859	
Cash at bank and in hand		25,570		25,955	
		<u>26,138</u>		<u>26,814</u>	
Creditors: amounts falling due within one year	9	(18,381)		(4,975)	
Net current assets			<u>7,757</u>		<u>21,839</u>
Total assets less current liabilities			86,857		114,650
Creditors: amounts falling due after more than one year	10		(15,000)		(25,000)
Net assets			<u>71,857</u>		<u>89,650</u>
The funds of the charity:					
Unrestricted Funds:	12				
Unrestricted general funds			71,857		89,650
Total charity funds			<u>71,857</u>		<u>89,650</u>

These accounts were approved by the trustees on 18th December 2025, and are signed on their behalf by:


Chairperson

The notes on pages 8 to 14 form an integral part of these financial statements.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements for the year ended 31st March 2025

1. Accounting policies

1.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are presented in sterling which is the functional currency of the charity and amounts are rounded to the nearest £.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Hence the financial statements are prepared on a going concern basis.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

This year the accounts have had to be prepared on the accruals basis due to the level of the Charity's income. The comparative figures have been restated to what they should be under this basis.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Income recognition

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, probability of receipt and the amount can be measured with sufficient reliability. Where income have related expenditure (as with fundraising) the expenditure is not netted off and therefore the income is reported gross in the SOFA.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

1.4. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Liabilities are recognised as soon as there is a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity feels that there is only one activity and as such support costs have not been separately identified as they have been treated as being wholly for the fulfilment of the primary activity. Governance costs include the cost of preparation and examination of the statutory accounts, the cost of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters. As with support costs, the governance costs are treated as being wholly for the primary activity.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Tenants Improvements	-	10 % Straight line
Gym Equipment	-	25% Straight Line
Office Equipment	-	33.333% Straight Line

Tangible fixed assets are capitalised if they cost more than £500 and have a useful life of more than one year. They are valued at cost, or if gifted, their value on receipt.

1.6. Taxation

The charity is not liable to corporation tax on its primary charitable activities. The charity is not registered for VAT and irrecoverable VAT is included in the cost to which it relates.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

2. Income from donations and legacies

	Unrestricted	Restricted	2025	2024
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Grants received				
The Holywood Trust	-	20,000	20,000	30,000
Dumfries and Galloway Council	-	-	-	3,106
Bank of Scotland Foundation	-	-	-	500
Scottish Gymnastics - Satellite Funding	-	7,500	7,500	-
Foundation Scotland	-	-	-	2,750
Magnox	-	-	-	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	27,500	27,500	38,356
	<hr/>	<hr/>	<hr/>	<hr/>
Other voluntary income				
Donations	15,893	-	15,893	26,937
	<hr/>	<hr/>	<hr/>	<hr/>
	15,893	-	15,893	26,937
	<hr/>	<hr/>	<hr/>	<hr/>
	15,893	27,500	43,393	65,293
	<hr/>	<hr/>	<hr/>	<hr/>

Of the income received from donations and legacies in 2024, £35,856 was restricted.

3. Income from charitable activities

	Unrestricted	Restricted	2025	2024
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Choreography Income	4,845	-	4,845	3,795
Competition Entry Fees	13,445	-	13,445	11,299
Miscellaneous Income	3,148	-	3,148	4,162
Clothing and Other Sales	5,579	-	5,579	9,689
Memberships	347,771	-	347,771	290,668
Other fundraising activities	24,808	-	24,808	8,490
Rental Income	4,373	-	4,373	3,811
	<hr/>	<hr/>	<hr/>	<hr/>
	403,969	-	403,969	331,914
	<hr/>	<hr/>	<hr/>	<hr/>

Of income from other charitable activities in 2024 all was unrestricted.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

4. Expenditure on charitable activities	Unrestricted	Restricted	2025 Total	2024 Total
	funds	funds	funds	funds
	£	£	£	£
Wages and salaries	238,559	20,000	258,559	210,186
Rent of premises	43,660	-	43,660	42,417
Insurance and Other Premises Costs	5,431	-	5,431	4,763
Competition Costs	15,943	-	15,943	11,926
Light and heat	25,178	-	25,178	12,054
Cleaning and Maintenance	3,243	-	3,243	8,301
Small equipment purchased	8,691	-	8,691	3,826
Postage and stationery	4,803	-	4,803	3,906
Clothing (adjusted for stock)	9,881	-	9,881	9,706
Telephone and internet	1,657	-	1,657	1,913
Computer and Other Subscriptions	1,267	-	1,267	1,389
Travel Expenses	8,791	-	8,791	11,732
Loan Interest Paid	512	-	512	764
Sundry and Admin Expenses	5,622	-	5,622	6,433
Fundraising Expenses	755	-	755	2,739
Gifts	658	-	658	559
Events	5,657	-	5,657	2,557
SGA and Memberships	3,203	-	3,203	1,837
Courses and Coach Training	4,340	-	4,340	6,296
Consultancy and Coaching Fees	10,277	-	10,277	11,531
Depreciation on Fixed Assets	45,229	-	45,229	39,563
	<u>443,357</u>	<u>20,000</u>	<u>463,357</u>	<u>394,398</u>

Of the expenditure on charitable activities in 2024, £32,750 was restricted.

5. Governance Costs

	Unrestricted	Restricted	2025 Total	2024 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Independent Examiners Fees & Payroll Fees	1,793	-	1,793	1,283
Bank charges	5	-	5	4
	<u>1,798</u>	<u>-</u>	<u>1,798</u>	<u>1,287</u>

Of the governance costs in 2024, all was unrestricted.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

6. Gross transfers between funds

Funds transferred from the Restricted Fund to the Unrestricted Fund were to cover the cost of Fixed Assets purchased during the year.

7. Employees

Number of employees	2025	2024
The average monthly numbers of employees during the year were:	18	15
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	258,559	210,186
	<u>258,559</u>	<u>210,186</u>

None of the trustees received remuneration for their services as Trustees. [REDACTED] was paid a salary of £42,098.11 in the year as Club Manager and for bookkeeping services (2024: £35,976.42). No expenses were reimbursed to the Trustees during the year (2024: £nil).

8. Tangible fixed assets

	Tenants	Gym	Office	Total
	Improvements	Equipment	Equipment	
	£	£	£	£
Cost				
At 1st April 2024	51,043	249,695	4,943	305,681
Additions	-	31,517	-	31,517
At 31st March 2025	<u>51,043</u>	<u>281,212</u>	<u>4,943</u>	<u>337,198</u>
Depreciation				
At 1st April 2024	15,757	192,798	4,315	212,870
Charge for the year	5,104	39,496	628	45,228
At 31st March 2025	<u>20,861</u>	<u>232,294</u>	<u>4,943</u>	<u>258,098</u>
Net book values				
At 31st March 2025	<u>30,182</u>	<u>48,918</u>	<u>-</u>	<u>79,100</u>
At 31st March 2024	<u>35,286</u>	<u>56,897</u>	<u>628</u>	<u>92,812</u>

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

9. Creditors: amounts falling due within one year		2025	2024		
		£	£		
Trade creditors		14,039	562		
Other taxes and social security costs		3,342	3,657		
Other creditors		1,000	756		
		<u>18,381</u>	<u>4,975</u>		
10. Creditors: amounts falling due after more than one year		2025	2024		
		£	£		
Bounce Back Loan		15,000	25,000		
		<u>15,000</u>	<u>25,000</u>		
11. Analysis of net assets in funds					
	Tangible	Other	Total		
	fixed assets	net assets			
	£	£	£		
Unrestricted funds	79,100	(7,243)	71,857		
Total funds	<u>79,100</u>	<u>(7,243)</u>	<u>71,857</u>		
12. Statement of funds					
	Balance at			Balance at	
	1st April 2024	Income	Expenditure	Transfers	31st March 2025
	£	£	£	£	£
Unrestricted Funds:-					
General funds	89,650	419,862	(445,155)	7,500	71,857
	<u>89,650</u>	<u>419,862</u>	<u>(445,155)</u>	<u>7,500</u>	<u>71,857</u>
Restricted funds:	-	27,500	(20,000)	(7,500)	-
	<u>-</u>	<u>27,500</u>	<u>(20,000)</u>	<u>(7,500)</u>	<u>-</u>
Total funds	<u>89,650</u>	<u>447,362</u>	<u>(465,155)</u>	<u>-</u>	<u>71,857</u>

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Restricted funds comprise a sum of £20,000 which was received from Holywood Trust towards the cost of wages and £7,500 from the Scottish Gymnastics Association towards the cost of equipment.

Dumfries Y Gymnastics Club (SCIO)

Notes to the financial statements
for the year ended 31st March 2025

..... continued

13. Related party transactions

There were no related party transactions during the year (2024 - NIL)