



**TRUSTEE'S ANNUAL REPORT AND ACCOUNTS
FOR PERIOD 1st AUGUST 2024 - 31st JULY 2025**

**Enigma Gymnastics Club (SCIO)
Scottish Charity Reference SC047831**

ENIGMA GYMNASTICS CLUB (SCIO)
Charity no: SC047831
TRUSTEES' ANNUAL REPORT
FOR PERIOD 1 AUGUST 2024 TO 31 JULY 2025

Trustees



Registered Address

11 The Secret Garden
Glenrothes
Fife, KY6 3NN

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (SCIO), registered in its current legal form on 13 October 2017. The charity was previously an unincorporated association but changed its legal form to a SCIO and the assets of the unincorporated association were transferred to the SCIO at that date. It has a two tier structure consisting of the board of Trustees and Members (split into three classes-Junior, Adult & Associate).

The charity appointed its initial three trustees to the board at the date of incorporation. Membership of the board is open to qualifying Adult and Associate members. Members may elect trustees to the board at the charity's AGM and the existing board may appoint additional trustees at any time. There must be a minimum of three and a maximum of eleven trustees.

Objectives and Activities

The purposes of the charity are the advancement of public participation in sport and 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 intended

The organisation's principal objective is to advance public participation in sport and the provision of recreational activities with the object of improving the conditions of life, through the development of and the provision of gymnastics opportunities for individuals from the Levenmouth and surrounding areas.

Financial Review

The financial statements cover the period from 1 August 2024 to 31 July 2025. The club finished the year with a surplus of £9,003.29, which is an increase from the previous year's surplus of £2,0714.45.

The largest element of the club's income is membership, training & competition fees, which has increased from the previous year. The club fundraising activities continued to be very successful, with significant income from the 50/50 contributions and from anniversary celebrations, club championship and awards night events. The Club took part in the Rotary Club of Leven sponsored walk and club members participated in Kiltwalk raising over £3,000 between the 2 projects.

Other income in the year included a Gift Aid claim from HMRC of just under £1,500 and several donations from club members and individuals, the most significant being £500 from Donna Cumming. The club also benefitted from the Arnold Clark Gear up for Sport programme receiving hoodies which were used by the display team and club volunteers.

Payments in the year have decreased. The spend on competitions in the year is significantly higher as the club increased their participation in events, especially by the Display Team. The spend on club clothing, merchandise and equipment has reduced due to the substantial amounts purchased in the previous financial year. The Club's facility hire expenditure is one of the most significant elements of expenditure in the year and is very similar to the previous year. The club also held an awards night for the first time which saw spending in this area.

Trustees consider that the operating balance of the club should be the equivalent of 3 months training fees which equates to £6,500. The balance of unrestricted funds at the year end is well in excess of that level at £43,600.64. Some of this balance is still earmarked for expected costs and future projects. The level of balances held however has put the club in a fortunate position. There are always changes in regulations and requirements, both nationally and locally, but the club, at the moment, is in a good position financially to cope with these challenges.

Achievements and Performance

This year marks the Club's seventh full year as a Scottish Charitable Incorporated Organisation (SCIO). We were honoured to receive the British Gymnastics Community Club of the Year Award (under 250 members). This prestigious recognition reflects not only our ongoing commitment to the promotion and development of gymnastics but also our outstanding contribution to the wider community. It acknowledges the Club's dedication to creating a sustained positive impact on individuals, local communities, and society as a whole, while providing an enriching and inclusive experience for all participants. The award exemplifies the holistic approach we uphold—ensuring that our endeavours extend beyond sporting excellence to foster meaningful and lasting benefits for the people and communities we serve.

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The Club continues to display the ClubFife Gold Star logo on all publicity materials, having once again been awarded Fife Council's Gold Star Quality Accreditation. ClubFife is Fife Council's accreditation scheme for community sports clubs and physical activity providers, recognising excellence in governance, welfare, participation, and community engagement. The accreditation process involves an in-depth evaluation of all aspects of our operations, including participation, safeguarding, community partnerships, and organisational management, reaffirming our commitment to excellence, continuous improvement, and meaningful community impact.

Over the year, the Club delivered 36 weeks of classes using both the sports hall and gymnasium within the PE Annex of Levenmouth Academy. Initially, six classes per week were delivered, with gymnasts progressing their skills under the National Gymnastics Award (NATGAP) programme. Gymnasts received medals and certificates in recognition of their achievements. Members also participated in competitions hosted by Kirkcaldy GC and Fife GC, with the display team performing at Scottish Gymnastics Gymfest (Ravenscraig and Meadowbank), Sapphire GC Birthday Festival, Lunar GC Tinseltastic and Gymtastic events, and local galas including Methil Gala and East Wemyss & MacDuff Gala.

We hosted our Annual Club Championships alongside our Anniversary Celebrations, both of which were significant highlights in the Club's calendar. These events provided gymnasts with the opportunity to perform in front of an audience of family, friends, and supporters, showcasing their skills, confidence, and progress. They also served as occasions to reflect upon and celebrate the achievements of the year, recognising the dedication and commitment of gymnasts, coaches, and volunteers alike. Such events play an important role in strengthening the sense of community within the Club, fostering pride, motivation, and belonging among members, while reinforcing our commitment to providing inclusive and rewarding experiences that promote personal development, teamwork, and enjoyment through gymnastics.

This year, we also held our first Awards Evening and Disco, providing a formal occasion to recognise and celebrate the achievements, progress, and commitment of our gymnasts, coaches, volunteers, and wider Club community. The event acknowledged excellence within the sport while promoting the values of dedication, perseverance, and teamwork that underpin the Club's ethos. In addition to honouring individual and collective accomplishments, the Awards Evening fostered unity and belonging among members and provided an opportunity to acknowledge the invaluable contributions of coaches, officials, and volunteers whose ongoing support and expertise are fundamental to the Club's success. Following the success of this inaugural event, we fully intend to host an annual Awards Evening in the years to come.

With the invaluable support of our volunteers, including both adults and young leaders, the Club successfully delivered gymnastics-specific holiday camps over two days during the Easter and Summer holidays. These camps provide an introduction to the Club environment for both existing members and new participants, offering an engaging and inclusive experience. Each camp consistently generates enquiries, with many attendees subsequently joining our waiting list for regular classes.

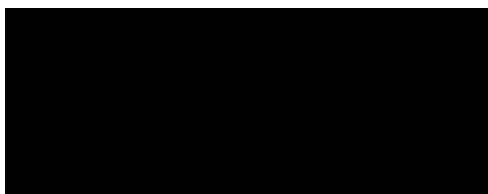
We wish to formally acknowledge that two Trustees, Linda Cameron and June Cumming, and founding member Sheena Cameron, have stepped down due to other commitments. We are grateful for their dedication, leadership, and significant contributions to the governance and development of the Club during their tenure. Their service has played a vital role in supporting the Club's continued growth and ensuring the delivery of high-quality opportunities for our members and the wider community. Gill Low and Laura Yule joined the Board of Trustees in August 2025. Both have been longstanding members of the Club for many years, bringing with them extensive experience and a strong understanding of the Club's values, culture, and operations. We are delighted to welcome them to the Board and look forward to their contributions in supporting the Club's continued growth, governance, and positive impact within the community.

The Club recognises that volunteers are central to the successful delivery of all activities and programmes. Providing structured and ongoing training ensures volunteers are equipped with the knowledge, skills, and confidence necessary to fulfil their roles effectively, whether supporting gymnasts, assisting coaches, or contributing to events and administration. Over the year, volunteers have participated in Emergency First Aid and Child Wellbeing and Protection training.

The Club looks forward to its 14th year, building on the successes and achievements of the past year and continuing to provide a safe, inclusive, and high-quality environment for all members.

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

Signed on behalf of the charity's trustees



ENIGMA GYMNASTICS CLUB (SCIO)

Charity no: SC047831

STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD 1 AUGUST 2024 TO 31 JULY 2025

	Unrestricted Funds £	Restricted Funds £	Total £	Total Funds last period £
RECEIPTS				
Grants and Donations				
River Leven Community Fund	-	-	-	3,221.00
Other Donations	681.00	-	681.00	618.37
	681.00	-	681.00	3,839.37
Receipts from fundraising activities				
Fifty Fifty Fundraising	3,976.00	-	3,976.00	4,560.00
Club Awards, Anniversary & Gala Days	3,162.20	318.90	3,481.10	2,070.45
Kiltwalk	786.28	-	786.28	1,059.38
Rotary Club Sponsored Walk	-	2,577.00	2,577.00	1,955.65
HMRC Gift Aid	1,460.10	-	1,460.10	-
Other Fundraising activities	53.10	-	53.10	74.40
	9,437.68	2,895.90	12,333.58	9,719.88
Other charitable activities				
Membership Fees	1,548.00	-	1,548.00	1,630.00
Club Training Fees	12,619.50	-	12,619.50	11,372.00
Competitions, Training & Festivals	545.00	3,339.00	3,884.00	2,630.00
Sale of Clothing & Merchandise	1,890.50	-	1,890.50	2,276.85
	16,603.00	3,339.00	19,942.00	17,908.85
TOTAL RECEIPTS	26,721.68	6,234.90	32,956.58	31,468.10
PAYMENTS				
Expenses for fundraising activities				
Fifty Fifty Prizes	1,864.00	-	1,864.00	1,284.00
Club Awards, Anniversary & Gala Day expenses	1,830.47	-	1,830.47	1,072.33
Other Fundraising Expenses	-	-	-	49.00
	3,694.47	-	3,694.47	2,405.33
Payments relating directly to charitable activities				
Facility Hire	5,910.81	256.80	6,167.61	6,952.26
Competitions, Festivals & Training	3,029.95	3,226.00	6,255.95	4,513.07
Purchase of Clothing & Merchandise	2,154.51	1,137.12	3,291.63	5,498.64
Purchase of Equipment	1,164.52	657.92	1,822.44	6,745.47
SGA/BGA Membership (coaches/DSF)	735.00	-	735.00	745.00
Coach Education	727.00	-	727.00	1,204.00
Administration & Other Payments	901.49	-	901.49	841.75
	14,623.28	5,277.84	19,901.12	26,500.19
Grants and Donations				
Charity Donation-Rotary Club Sponsored Walk	-	257.70	257.70	391.13
	-	257.70	257.70	391.13
Governance Costs				
Independent Examiner Fee	100.00	-	100.00	100.00
	100.00	-	100.00	100.00
TOTAL PAYMENTS	18,417.75	5,535.54	23,953.29	29,396.65
NET RECEIPTS (PAYMENTS)	8,303.93	699.36	9,003.29	2,071.45
Transfers between Funds	-	-	-	-
SURPLUS (DEFICIT) FOR YEAR	8,303.93	699.36	9,003.29	2,071.45

Note: No remuneration was paid to the Trustees of the charity or connected persons in 2024/25

ENIGMA GYMNASTICS CLUB (SCIO)

Charity no: SC047831

STATEMENT OF BALANCES

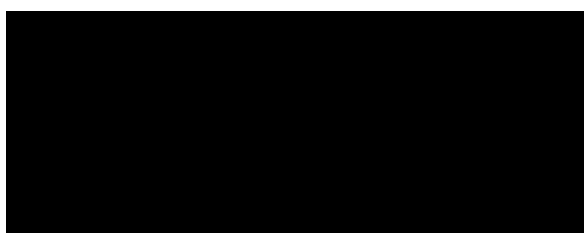
AS AT 31 JULY 2025

	Total Funds £	Total Funds last period £
Cash Funds		
Balance at Bank		
Treasurers Account-SCIO	32,150.53	24,707.34
Treasurers Account-Club	11,430.11	9,970.01
Balance held in cash	20.00	20.00
Total Cash Funds	<u>43,600.64</u>	<u>34,697.35</u>
Liabilities		
Cheques not yet cashed	-	100.00
Total Liabilities	<u>-</u>	<u>100.00</u>
Total Net Assets	<u><u>43,600.64</u></u>	<u><u>34,597.35</u></u>

The Funds of the Charity

	Fund Balances £	Fund Movements In Year	Prior Year Fund Balances £
Restricted Funds			
Display Team	2,177.82	699.36	1,478.46
Unrestricted Funds	41,422.82	8,303.93	33,118.89
Total Charity Funds	<u><u>43,600.64</u></u>	<u><u>9,003.29</u></u>	<u><u>34,597.35</u></u>

Signed on behalf of the charity's trustees



ENIGMA GYMNASTICS CLUB (SCIO)
Charity no: SC047831
INDEPENDENT EXAMINER'S REPORT
FOR PERIOD 1 AUGUST 2024 TO 31 JULY 2025

Independent Examiner's Report to the Trustees of Enigma Gymnastics Club (SCIO)

I report on the financial statements of the charity for the period 1 August 2024 to 31 July 2025, which are set out on pages 1-5.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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.

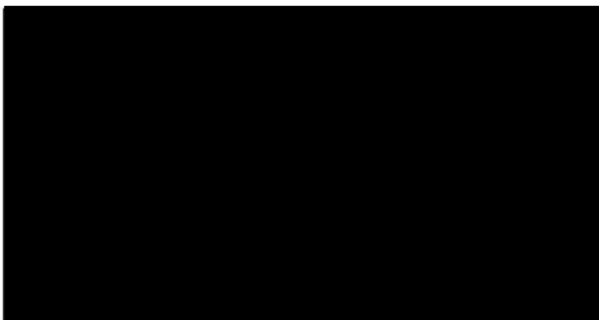
Independent Examiner's Statement

In connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Date: 21/10/2025