

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Kingston Gymnastic Club					
	Registered charity number	SC048486					
	On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year	to	Day	Month	Year
	01	04	2024		31	03	2025
Set out on pages	1 - 2						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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 						
Signed:					Date:	30 th June 2025	
Name:							
Relevant professional qualification(s) or body (if any):	MA Hons Accountancy & Economics						
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.

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

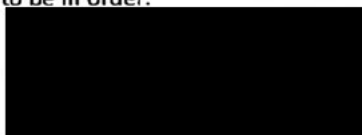
Kingston Gymnastics Club

Year Ended 31/03/2025

Balance Sheet as at 31.03.25

Assets:	
Equipment	£6,948
Liabilities:	
Creditors	£0
Reserves:	
Current Account	£2,226
Deposit Accounts	£1,412
Total	<u>£10,586</u>

The above statement of Income & Expenditure for the period to 31st March 2025 has been prepared from the records provided and has been found to be in order.



Kingston Gymnastics Club

Year Ended 31/03/2025

Income & Expenditure Statement

Income

Fees	£215,478	
Rental Income	£2,183	
Grant Income	£1,767	
Bank Interest	£102	
Donations	£2,220	
Fund Raising	£6,977	
Sundry Income	£0	£228,727

Expenditure

Wages	£88,188	
Tutor Fees	£46,786	
Gym Rental	£820	
Travel & Accommodation	£2,992	
Utilities	£10,658	
Repairs	£4,458	
Postage, Stationery & Office Costs	£1,954	
Competitions & Displays	£10,168	
Equipment Hire & Maintenance	£1,335	
Lease & Service Charges	£56,655	
Accounts	£550	
Professional Fees	£90	
Advertising	£682	
Card Processing & Software Fees	£462	
Bank Charges	£837	
Presentations	£1,946	
Janitorial Supplies	£1,134	
Course Fees	£84	
Fundraising	£744	
Others	£170	
Merchandise	£6,224	
Website & Internet	£807	
Depreciation	£6,484	£244,228

Deficit for the period -£15,501

Kingston Gymnastics Club

SC048486



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,220				2,220	423
Legacies					-	-
Grants	1,869				1,869	5,240
Receipts from fundraising activities	6,977				6,977	6,098
Gross trading receipts	215,478				215,478	228,728
Income from investments other than land and buildings					-	-
Rents from land & buildings	2,183				2,183	5,550
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	228,727	-	-	-	228,727	246,039
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	228,727	-	-	-	228,727	246,039
A3 Payments						
Expenses for fundraising activities	744				744	956
Gross trading payments	236,450				236,450	232,930
Investment management costs						-
Payments relating directly to charitable activities						-
Grants and donations						-
Governance costs:						-
Audit / independent examination						-
Preparation of annual accounts	550				550	550
Legal costs						
Other						
					-	
A3 Sub total	237,744	-	-	-	237,744	234,436
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	432				432	3,119
Purchase of investments						
A4 Sub total	432				432	3,119
Total payments	238,176				238,176	237,555
Net receipts / (payments)	(9,449)				(9,449)	8,484
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(9,449)				(9,449)	8,484



Kingston Gymnastics Club

Trustees' Annual Report

August 2024 - July 2025

Charity contact information

Kingston Gymnastics Club

Scottish Charity Number: SC048486

Unit 4

Milnpark Trading Estate

Lambhill Street

Glasgow

G41 1SB

0141 237 2240



<https://www.kingstongymnastics.org/>

<https://twitter.com/KingstonGymnast>

<https://www.facebook.com/kingstongymnastics>

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Introduction

The trustees present their Annual Report for Kingston Gymnastics Club for the year ending July 2025. The report outlines the charity's activities, achievements, governance, and financial performance during the year and has been prepared in accordance with the charity's governing document and applicable charity law.

Objectives and Public Benefit

The principal objective of the charity is to **promote physical fitness, discipline, confidence, and wellbeing through the sport of gymnastics**, particularly for children and young people.

In setting objectives and planning activities, the trustees have had due regard to the Charity Commission's guidance on public benefit. The club provides accessible gymnastics training, encourages participation at all levels, and supports personal development in a safe and inclusive environment.

Financial Highlights

As the financial side of the annual report is fixed to the financial year ending April 2024/5 see annual report attached.

Activities and Achievements

During the reporting year, the club delivered the following key activities:

- Weekly gymnastics training sessions for members across a range of age groups and ability levels
- Recreational and competitive gymnastics programmes
- Participation in local and regional competitions
- Coaching development and safeguarding training

Key achievements during the year included:

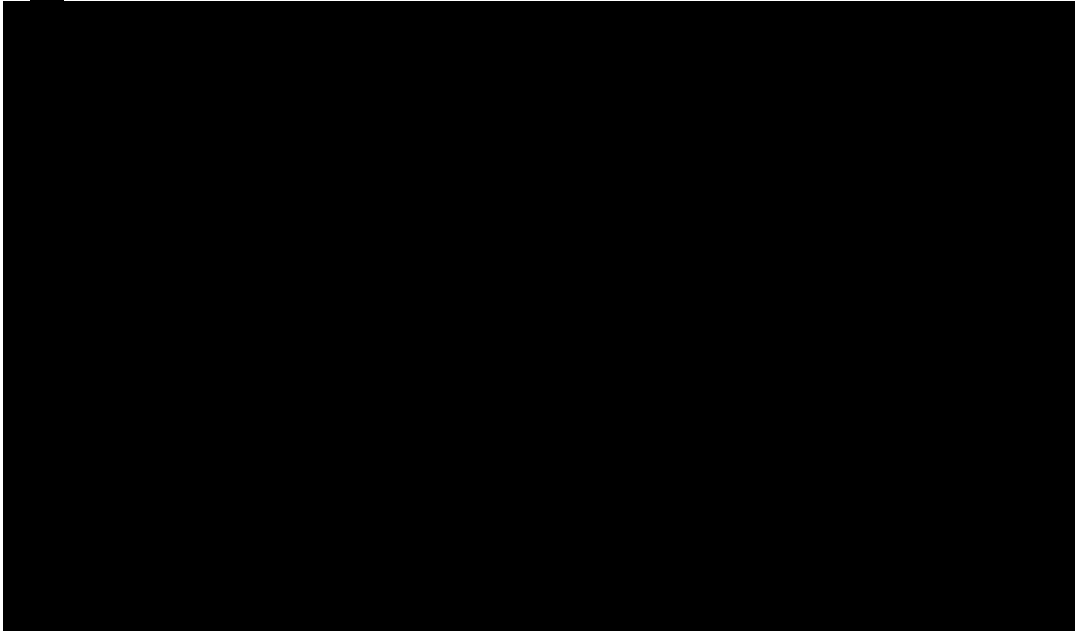
- Maintained membership numbers
- Successful participation in 4 displays with display squad and approximately 10 comps with competitive squad, including two internationals (King Edmunds and South Tyneside).

In the gym we have hosted three internal competitions for competitive and recreational gymnasts and one invitational competition.

Two gymnasts represented Scotland at the Caledonia International, winning two golds and a silver medal

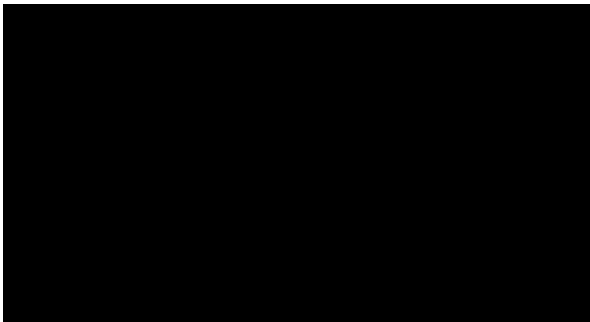
- Continued delivery of high-quality coaching in line with governing body standards
- Maintaining a strong focus on child safeguarding and welfare

The trustees are pleased with the progress made and the positive impact the club continues to have on its members.



Charity Trustees

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.



Change of Trustees

Having seven trustees on the board now has allowed meetings to happen with a bit more flexibility, given that the club's governing document requires three trustees to be quorate.

The club would always welcome more members onto the board and appreciates applications from anyone who is keen and interested in helping secure the future of Kingston Gymnastics Club.

The club requires a wide range of skills on the board to help it run efficiently. It would benefit from all the following skill sets:

- Leadership
- HR
- Finance
- Health & Safety
- Communications
- Legal
- Development
- A background in sports clubs

If you are interested in getting involved, please email [REDACTED]

Financial Summary

The financial side of the Trustee Annual report covers the financial year ending April 2025.

Statement of Financial Position

Below is a brief summary of the Key Financial points for the financial year ending April 2025.

For the full report, see Appendix 1.

Income

- Income during this financial year has decreased as a result of reduced numbers of gymnasts. Our fees from previous year decreased from £228k to £215k as our gymnast numbers slightly dropped.
- Other sources of income included rental income £2183.
- Grant income and gift aid decreased to circa £1.7k
- Fundraising from throughout the year increase from £6098 to £6,977.

Outgoings

- Naturally as income increases our costs throughout the year also increased which was primarily as a result of coaches wages, leases and service charges.

As always, the easiest way for you to help raise funds for the charity is through one of our partnership links.

- Easy fundraising: <https://www.easyfundraising.org.uk/invite/PO46UD/>
- Amazon Smile: <https://smile.amazon.co.uk/ch/SC048486>



Risk Management and Safeguarding

The trustees regularly review the risks faced by the charity and have established policies and procedures to manage them effectively. Key areas of focus include:

- Financial controls and oversight
- Health and safety
- Safeguarding and child protection
- Coach qualifications and supervision

Safeguarding remains a priority, and all relevant policies are reviewed regularly.

Achievements and performance

Below is a report from our Club Head Coach, Carol Monaghan.

Head Coach Report

I Kingston Gymnastics Club, Head Coach – Annual Report 2025

70 kids in competitive squads.

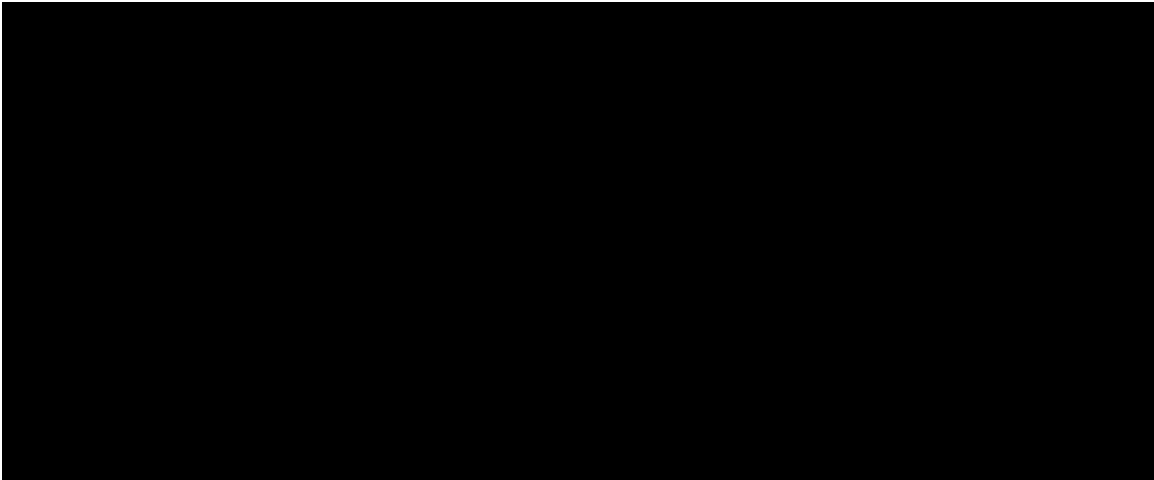
20 in display squad.

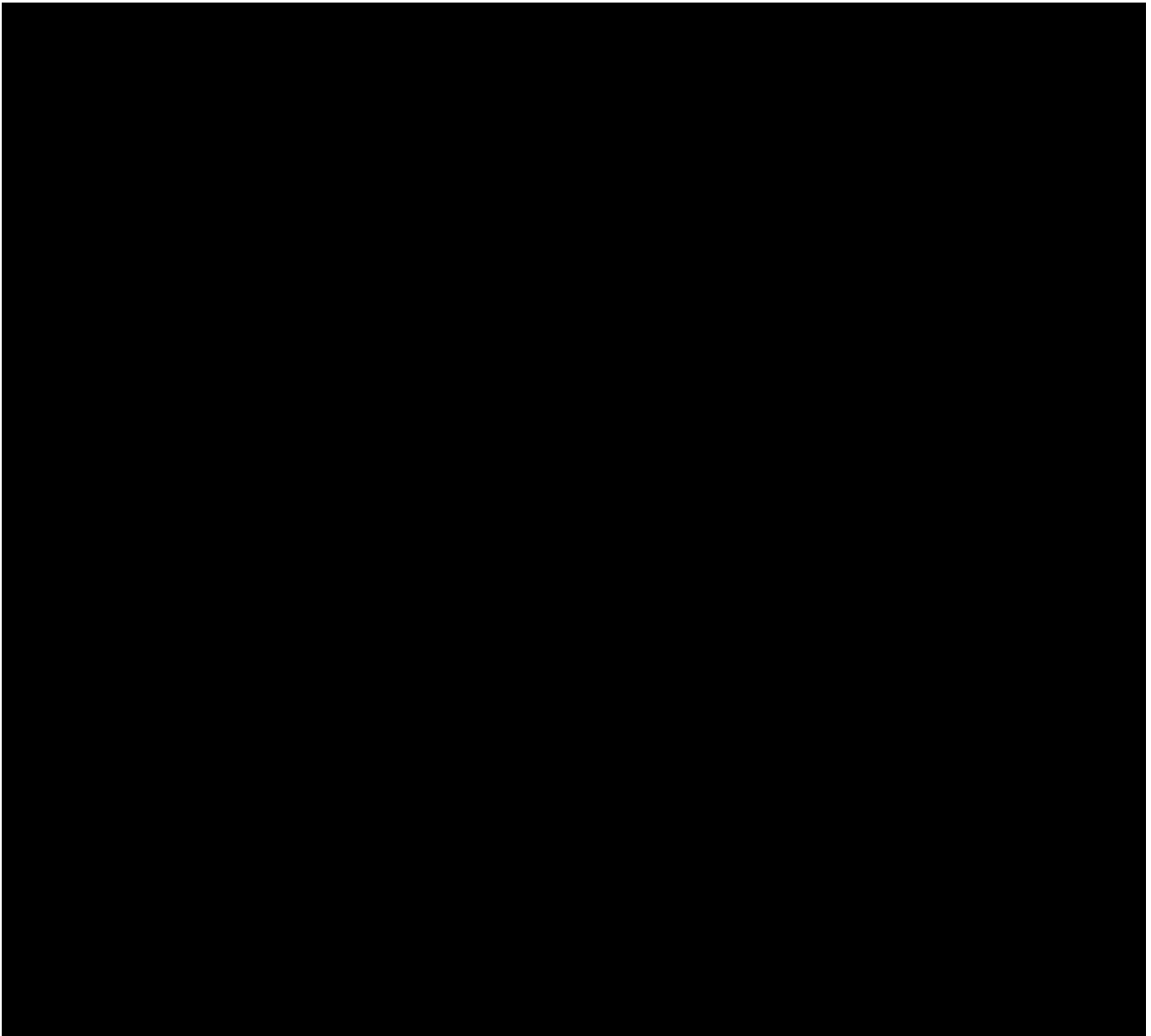
We have had testing for British Gymnastic RISE awards and have started a new recreational programme with the Gymnastics Foundation.

With financial support from Scottish Gymnastics we have started delivering preschool classes at Heart of Scotstoun community centre.

Our entire club participated in our annual Christmas Display and we performed at Braehead Shopping Centre in December.

We have trained three new Level 1 coaches through our Coaches Academy programme.





Future plans

Moving forward into the 2025/2026 season we look forward to having gymnasts in both disciplines competing at Scottish and British Gymnastics competitions throughout the year, expanding our recreational and preschool offering and also growing our display teams. Most of all, we welcome the opportunity to host further events at the gym and working closer with the local community offering a fully inclusive environment for all to enjoy our sport. We are striving to be one of the most successful gymnastic clubs in Scotland, increasing our number of gymnasts in Recreational and Acro discipline and to raise our profile within Scotland, UK and international gymnastics circle.

Declaration

Signed on behalf of the charity trustees:

Print name

Lisa Bradley

Designation

Treasurer

Date

21st Dec 2025

Appendix 1: Audited Accounts

Kingston Gymnastics Club**Year Ended 31/03/2025****Balance Sheet as at 31.03.25**

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