

**Beacon Rhythmic Gymnastics**

**Annual Report & Financial Statements**

**for the Beacon Rhythmic Gymnastics**

**Year Ended 31/07/2025**

**Charity No: SC048537**

**Beacon Rhythmic Gymnastics  
Independent Examiner's Report  
Year ended 31/07/2025**

**Independent Examiner's Report to the Trustees of the Beacon Rhythmic Gymnastics**

I report on the financial statements of the Beacon Rhythmic Gymnastics ("the Group") for the year ended 31/07/2025 which are set out on pages 2 to 4.

**Respective responsibilities of Trustees and Examiner**

The Charit'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 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the 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

1. which gives me reasonable cause to believe that in any material respect, the requirements:

- (a) to keep accounting records in accordance with the Regulations
  - (b) to prepare accounts which agree with the accounting records and comply with the 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: 

**Date:** 10th March 2026

**Name:** Mrs Elaine B McLenan MCIBS, FIAB

**Relevant professional qualifications or body:**

Member of the Chartered Institute of Bankers in Scotland,  
Fellow of the Institute of Accountants and Bookkeepers

**Address:** 25 Hopecroft Drive, Bucksburn, Aberdeen, AB21 9RJ

**Beacon Rhythmic Gymnastics**  
**Receipts & Payments Account**  
**Year Ended 31/07/2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
<b><u>RECEIPTS</u></b>			
<b>Voluntary Income</b>			
Subscriptions / monthly fees	<b>3</b>	51156.01	57448.27
Additional training & competition entry fees	<b>3</b>	13709.51	16078.88
Club clothing sales		0.00	0.00
Donation		143.03	300.00
 Camp fee		8725.00	0.00
Granite Cup		718.00	0.00
Welcome Cup		2370.00	0.00
Fund raising activities		4902.53	3875.61
 <b>Total Receipts</b>		<b>81724.08</b>	<b>77,702.76</b>
 <b><u>PAYMENTS</u></b>			
Online payment system charges		216.00	134.40
Hall Hire		22487.79	20350.05
Coaches		35520.98	32399.56
Admin		1204.90	1151.93
Ballet		2280.00	2010.00
Physio		0.00	240.00
Camp expenses		7347.01	0.00
Welcome Cup expenses		3633.81	0.00
Club registration		25.00	171.00
Coaches memberships		906.00	858.00
Coaches courses		0.00	100.00
Competition entry fees		3409.50	4841.50
Retirement/ baby/birthday gifts		455.75	453.01
Competition expenses		4755.54	6997.44
Clothing		270.00	0.00
PVGs		249.00	59.00
Equipment		0.00	290.39
 <b>Total Payments</b>		<b>82761.28</b>	<b>70,056.28</b>
 <b>Surplus/(Deficit) for year</b>		<b>-1037.20</b>	<b>7646.48</b>

**Beacon Rhythmic Gymnastics**  
**Statement of Balances**  
**Year Ended 31/07/2024**

	2025	2024
<b>Cash &amp; Bank Balances (Unrestricted)</b>		
Balance as at 01/08/2024	45962,23	38 315,75
Surplus/(Deficit) for the year	-1037,2	7 646,48
Balance as at 31/07/2025	<u>44925,03</u>	<u>45 962,23</u>
 Bank Current Account as at 31/07/2025	26853,52	32 793,25
Bank Fundraising Account as at 31/07/2025	18071,51	13 168,98
Cheques issued but not yet presented to bank	0	0,00
Cash in Hand	0	0,00
	<u>44925,03</u>	<u>45 962,23</u>
 <b>Other Assets</b>		
None.	0,00	0,00
 <b>Liabilities</b>		
The Group has no other material liabilities or obligations.	0,00	0,00

The Notes on Page 4 form an integral part of these Accounts.

Approved by the Group Executive Committee on 16 March 2026 and signed on its behalf by:-

**Irina Kunitsyna**  
**Treasurer**

**Beacon Rhythmic Gymnastics**  
**Notes to the Accounts**  
**Year Ended 31/07/2025**

		<b>2025</b>	<b>2024</b>
<b>1</b>	<b>Funds</b>		
	The Group maintains a single undesignated general fund for all its financial transactions.		
<b>2</b>	<b>Trustees Remuneration &amp; Expenses</b>		
	The Trustees did not receive any remuneration during the year (2024/25) Nil	0.00	0.00
<b>3</b>	<b>Subscription / Monthly Fees Income Breakdown</b>		
	Recreational	15667.00	18460.50
	Novice	16083.25	10553.25
	Squad, Development and Groups	19405.76	28434.52
	Additional training & competition entry fees	13709.51	16078.88
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		<b>64865.52</b>	<b>73,527.15</b>