

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Uist Gymnastics SCIO Club					
	Registered charity number	SC049346					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	06	2024	To	30	05	2025
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<p>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.</p> <p>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.</p>						
	<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. 						
Independent examiner's statement Relevant professional qualification(s) or body (if any): Address:	<div style="background-color: black; width: 100%; height: 20px;"></div>						Date: 27 02 26
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*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**

Uist Gymnastics SCIO Club

SC49346



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	06	2024		31	05	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					-	1,099
Legacies					-	
Grants					-	1,497
Receipts from fundraising activities	2,466				2,466	2,444
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,466	-	-	-	2,466	5,040
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,466	-	-	-	2,466	5,040
A3 Payments						
Expenses for fundraising activities					-	4,011
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,755				1,755	
Grants and donations					-	
Governance costs:	794				794	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,549	-	-	-	2,549	4,011
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,549	-	-	-	2,549	4,011
Net receipts / (payments)	(83)	-	-	-	(83)	1,029
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(83)	-	-	-	(83)	1,029

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	1,308				1,308	279
	Surplus / (deficit) shown on receipts and payments account	(83)				(83)	1,029
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	1,225	-	-	-	1,225	1,308
		-	-	-	-	-	-

	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					
		Total	-	-	-

	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

			27 February 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

To carry out the activities of the charity - running a gymnastics club for children

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
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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
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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

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Uist Gymnastics SCIO Club

SC49346

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	-	-	-	-	-	-
	-	-	-	-	-	reference

2 Grants

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

3 Gross receipts from other charitable activities

	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	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
	2,549				2,549	4,011
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	2,549	-	-	-	2,549	4,011

reference error

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SC49346

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					-	1,099
Legacies					-	
Grants					-	1,497
Receipts from fundraising activities	2,466				2,466	2,444
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<i>Sub total</i>	2,466	-	-	-	2,466	5,040
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	2,466	-	-	-	2,466	5,040
Payments						
Expenses for fundraising activities					-	4,011
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,755				1,755	
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Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<i>Sub total</i>	2,549	-	-	-	2,549	4,011
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	2,549	-	-	-	2,549	4,011
<i>Net receipts / (payments)</i>	(83)	-	-	-	(83)	1,029
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	(83)	-	-	-	(83)	1,029

Nature and purpose of funds

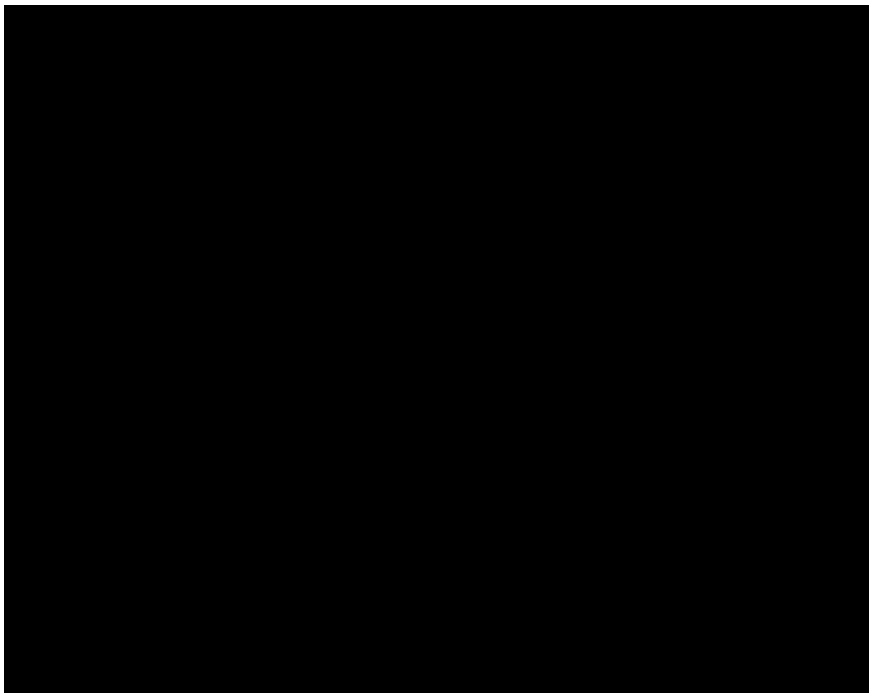
To carry out the activities of the charity - running a gymnastics club for children



Uist Gymnastics SCIO Club

Trustees' Annual Report

1st June 2024 to 31st May 2025



Charity contact information



Uist Gymnastics SCIO Club

Scottish Charity Number: SC049346

c/o UCVO, 41a Airport Road, Balivanich, Benbecula

HS7 5LA

uistgymnastics@hotmail.com

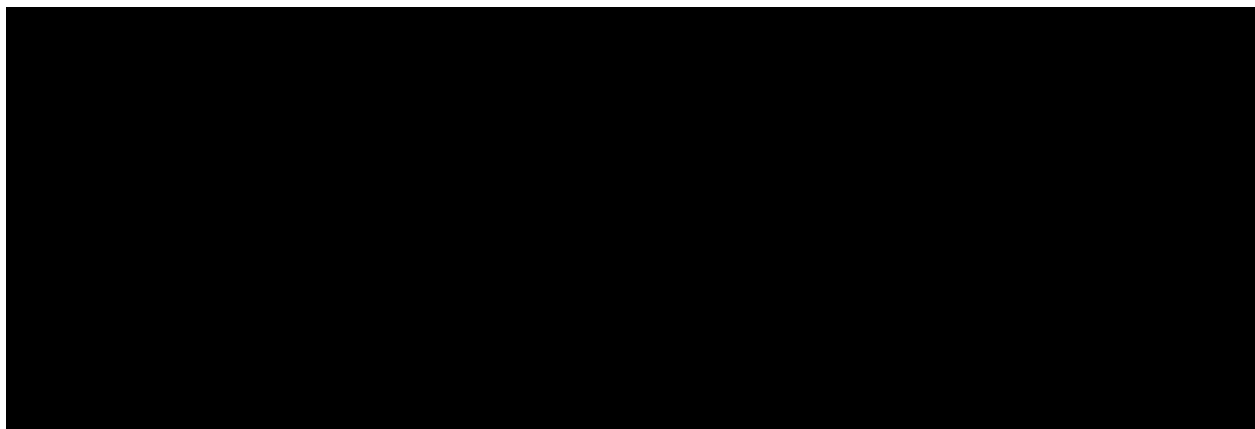
www.facebook.com/uistgymnastics

Charity Trustees

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Objectives and activities

Uist Gymnastics was set up to enable children in Uist to get involved in gymnastics.



The purposes of Uist Gymnastics are:

1. to organise recreational activities with the object of improving the conditions of life for primarily, though not exclusively, the children of Uist.
2. The advancement of public participation in gymnastics

Uist Gymnastics is open to any primary-age child in Uist (Berneray to Eriskay) to join. We hold weekly gymnastics sessions in Sgoil Lionacleit where children can learn new gymnastics skills with our coaches. Children attend from all four schools in Uist; Balivanich; lochdar; Sgoil Uibhist a Tuath; and Sgoil Uibhist a Deas.

All our coaches are volunteers and Uist Gymnastics is a member of Scottish Gymnastics.

Gymnastics is fun, social and rewarding for the children who take part. Participating in gymnastics helps children's coordination and movement skills, which lay the building blocks for a range of other sports and athletics. The children learn and work together on skills which helps them to learn co-operation. When a child learns a new gymnastic skill it helps build their self-confidence.

Structure, governance and management

Type of governing document

Uist Gymnastics SCIO Club has a single-tier Constitution. It is a Scottish Charitable Incorporated Organisation (SCIO).

Trustee recruitment and appointment

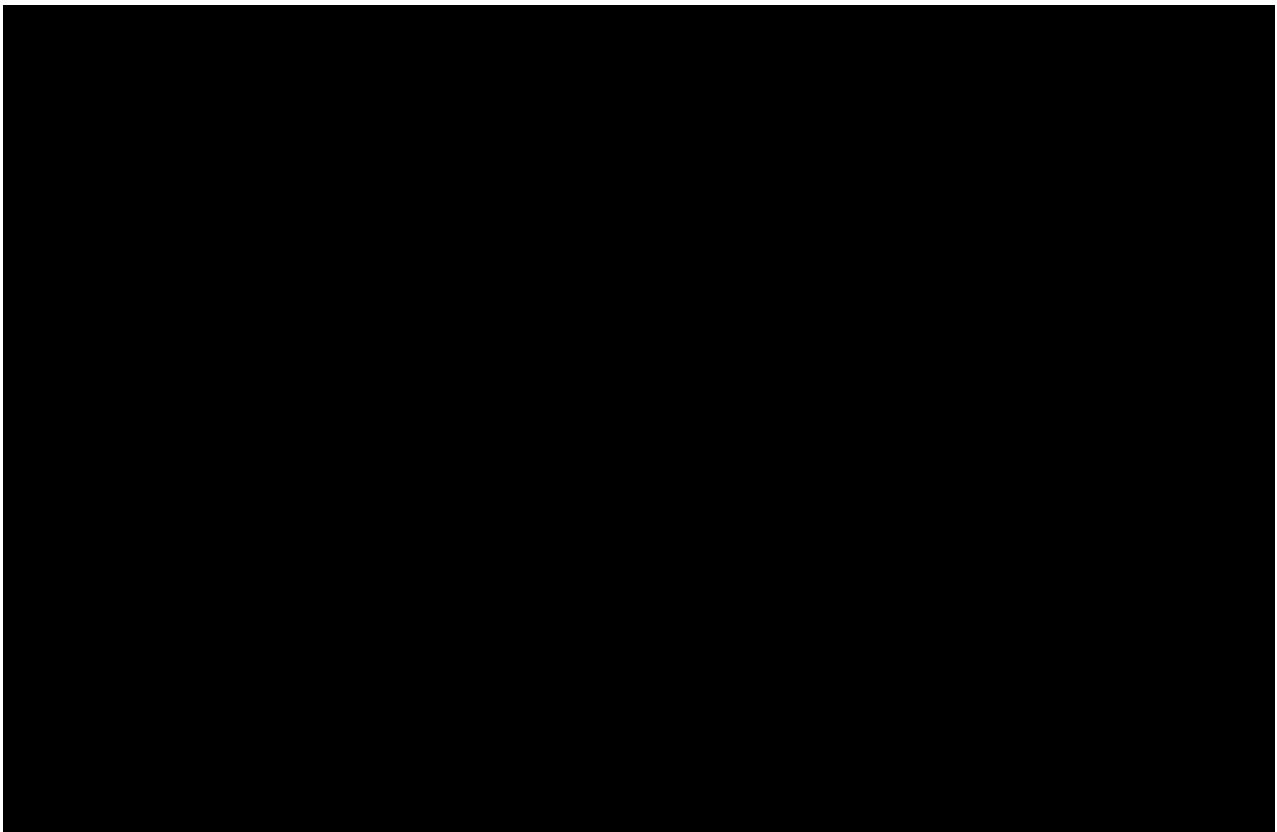
We still have the 5 Trustees who initially set up the SCIO. There have been no changes during this year.

Achievements and performance

This year we had around 75 gymnasts registered! Aged from Nursery through Primary to Secondary school children. Gymnastics classes started back after the summer on 23rd August 2024. We cancelled a class on 20th September as the weather was so good that we wanted children to enjoy being outdoors.

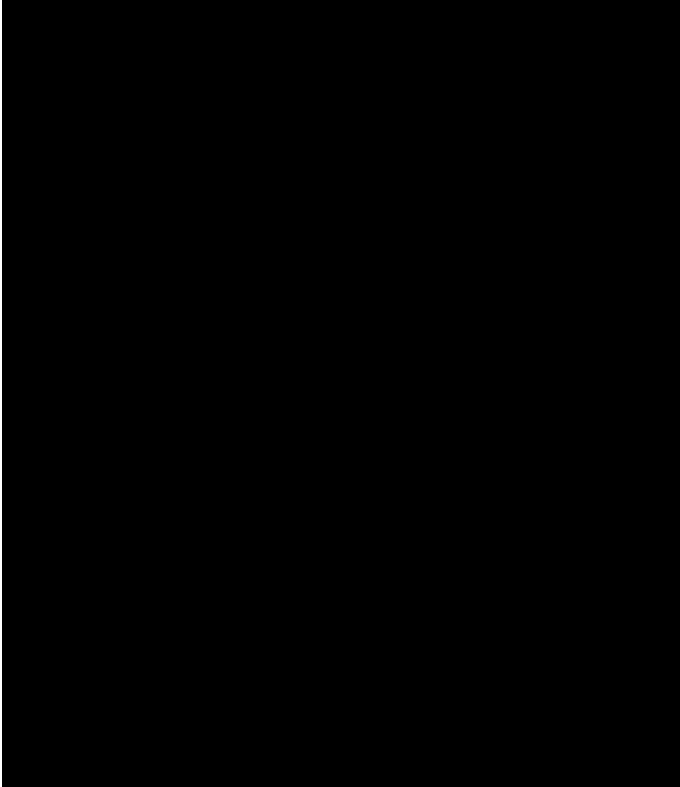
We started the second term on Friday 8th November and term 3 started on the 17th January 2025. We had our AGM on the 20th March. We were struggling for volunteers to help run the club, so we had a drive in advertising positions for coaching, parent helpers and safeguarding.

In May 2025 we surveyed parents about the possibility of moving the club to Sgoil an lochdair and the decision was made for the club to remain at the Sports Centre in Lionacleit.



Future plans

We are have some parents interested in helping with our classes, we are planning to get training for them so they can become coaches. We also want to get some training for older children who are interested in being junior coaches.



Declaration

Signed on behalf of the charity trustees:



Print name



Designation

Treasurer

Date

24 th February 2026
