

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	06	Apr	2024		05	April	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Midlothian Gymnastics Club SCIO

SC049748

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Secretary		
	Chair		
	Treasurer		
	Welfare Officer		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

By Trustees and Main Contact

Objectives and activities

Charitable purposes

The advancement of public participation in sport,
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 primarily intended

Summary of the main activities
in relation to these objects

Provision of Gymnastics Classes

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Continuing on the success of our newly returned annual awards night in 2024, we will be continuing this feel good factor in 2025. Also, as class numbers and waiting lists are growing, we are actively looking to provide an additional nights training should we be accepted into a new venue which will increase the numbers of class participants for the local children.

Financial review

Brief statement of the charity's policy on reserves

It is our policy to keep such cash reserves in our account to cover a minimum of 6 months normal trading payments.

Details of any deficit

Not applicable

Donated facilities and services (if any)



APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee & Main Contact for Charity	
Date	15 th December 2025	

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:
Name:
Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name Midlothian Gymnastics Club SCIO						
Registered charity number SC049748						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
06	04	2024	to	05	04	2025
7 - 12						(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention 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 9 of the 2006 Accounts Regulations

My opinion, attention should be drawn in order to of the accounts to be reached.

Signed:		Date:	15/12/2025
Name:			
Relevant professional qualification(s) or body (if any):	Accountant		
Address:	Crummock Surfacing Limited EH20 Business Centre, 6 Dryden Road, Loanhead, Midlothian EH20 9LZ		

*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.

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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

None

Midlothian Gymnastics Club

SC049748



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2024		05	April	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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	29,041				29,041	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	29,041	-	-	-	29,041	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	29,041	-	-	-	29,041	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	23,857				23,857	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	23,857	-	-	-	23,857	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,857	-	-	-	23,857	-
Net receipts / (payments)	5,184	-	-	-	5,184	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	5,184	-	-	-	5,184	-

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	24,320	1,000			25,320	
	Surplus / (deficit) shown on receipts and payments account	5,184				5,184	
						-	
						-	
	Cash and bank balances at end of year	29,504	1,000	-	-	30,504	-
	(Agree balances with receipts and payments account(s))						

	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

			15 December 2025

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

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[illegible]

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)

Y

Authority under which paid

£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

Number of trustees

3

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

Nature of Relationship	Nature of Transmission:		

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(10)

Midlothian Gymnastics Club

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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	-	-	-	-	-	-

2 Grants

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

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	29,041				29,041	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	29,041	-	-	-	29,041	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	29,041	-	-	-	29,041	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments	23,867				23,867	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	23,867	-	-	-	23,867	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	23,867	-	-	-	23,867	-
Net receipts / (payments)	5,184	-	-	-	5,184	-
Transfers to / (from) funds						
Surplus / (deficit) for year	5,184	-	-	-	5,184	-

Nature and purpose of funds

General Expenses and income from Charity Purpose during the year.