

Kilmarnock Acrobatic Gymnastics Club

Scotland · Charity number SC050279

Details

| | |
|------------|--|
| Known as | KAGC |
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2020-07-10 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | Unit 5 Busbie Business Park Tannock Street Kilmarnock KA1 4DN |
|---------|--|

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: KAGC provides excellent gymnastics classes in East Ayrshire. From recreational classes to our gymnasts being selected for the Performance Pathway Programme and Development Pathway Programme, we cater for gymnasts of all abilities and all levels without prejudice or distinction of age, religion, race, culture, disability, gender, sexuality, or politics. We offer 27 classes per week which cover recreational gymnastics, acro, acro development, display and pre-school. The demand for Recreational gymnastics classes is continually increasing and we have regularly increased the classes available. KAGC also hosted Holiday Camps during the Easter and Summer holidays. With the help of East Ayrshire council, we were able to offer a number of these free of charge to children in the area who otherwise may have struggled to access extra-curricular activities during the holidays.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 5.1 The advancement of public participation in sport. Our principal objective is to advance public participation in sport, through the encouragement of and the provision of gymnastic opportunities predominantly, but not exclusively, for individuals from Kilmarnock and surrounding areas.

Geography

- **Main operating location:** East Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £196,265 | £212,674 | - | 1 |
| 2024-08-31 | £145,948 | £181,543 | - | 1 |
| 2023-08-31 | £134,410 | £123,556 | - | 1 |
| 2022-08-31 | £149,267 | £135,997 | - | 0 |
| 2021-08-31 | £165,123 | £126,283 | - | 0 |

Kilmarnock Acrobatic Gymnastics Club

Scotland - Charity number SC050279

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
KILMARNOCK ACROBATIC GYMNASTICS CLUB

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

KILMARNOCK ACROBATIC GYMNASTICS CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction from the Management Team

Kilmarnock Acrobatic Gymnastics Club (KAGC) has been operating for almost 40 years, providing an elite standard of gymnastics classes in East Ayrshire. We specialise in competitive Acrobatic gymnastics and recreational gymnastics but have recently extended what we offer the community by introducing additional classes such as toddler, preschool, development, display and tumble.

The club has gone from strength to strength in the last 12 months. We are providing more classes for recreational gymnasts as well as working in collaboration with East Ayrshire Council/Active schools. This would not have been possible without the help and support from every single one of our members.

Financially, we are in a strong position and have extended our membership due to the new facility we moved to in November 2024. Without our dedicated fundraising committee and the grants received the process of running our own premises would prove significantly more difficult. Thanks go to the many organisations who have provided KAGC with significant grants and funds. These include East Ayrshire Council, Scottish Gymnastics and Sports Scotland.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Kilmarnock Acrobatic Gymnastics Club's principal objective is to advance public participation in sport, through the encouragement of and the provision of gymnastic opportunities predominantly, but not exclusively, for individuals from Kilmarnock and surrounding areas.

KAGC has 40 years' experience of providing excellent gymnastics classes in East Ayrshire. From recreational classes to our gymnasts being selected for the Performance Pathway Programme and Development Pathway Programme, we cater for gymnasts of all abilities and all levels without prejudice or distinction of age, religion, race, culture, disability, gender, sexuality, or politics.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

Performance & Key Achievements

The competition team has had a successful year achieving medals at the South Tyneside International Cup, FIG Scottish, NDP Tournament, Harry Miller, NDP Scottish, West of Scotland NDP British and Inter-regional Finals. Well done to all the gymnasts who participated and a particular thanks to the hard work and dedication shown by our club coaches.

Our display team performed at Gymfest.

Key Outputs and Impact

We are now offering 27 classes per week, which cover recreational gymnastics, acro, acro development, display, pre-school and toddler. The demand for Recreational gymnastics classes is continually increasing and we have regularly increased the classes available.

KAGC also hosted Holiday Camps during the Easter and Summer holidays. With the help of East Ayrshire council, we were able to offer a number of these free of charge to children in the area who otherwise may have struggled to access extra-curricular activities during the holidays.

Funding and Grants

| | | |
|------------|-----------------------|--------|
| 26/01/2024 | East Ayrshire Council | £8,600 |
| 08/01/2025 | The National Lottery | £6,000 |
| 13/03/2025 | East Ayrshire Council | £2,500 |

Our reliance on grant funding and Fundraising has been key this financial year.

We would like to acknowledge and thank the following funders who supported us during this period:

- East Ayrshire Active Schools Enhanced Sports Fund
- Awards For All - The National Lottery
- East Ayrshire Council - Vibrant Communities

Fundraising & Events

Total raised for fundraising and events in year was £19,201.35.

Corporate Donations & Sponsorship

We continue to benefit from the generosity of local businesses.

| | | |
|----------------|----------------------|------|
| September 2024 | Wing Wah | £250 |
| December 2024 | TK Maxx | £500 |
| December 2024 | Bank of Scotland | £500 |
| July 2025 | Galtec Utilities Ltd | £300 |
| August 2025 | William Duncan | £100 |

FINANCIAL REVIEW

Reserves policy

The charity aims to hold 6 months worth of operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance & Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The structure of Kilmarnock Acrobatic Gymnastics Club is a Scottish Charitable Incorporated Organisation (SCIO) and consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board. Kilmarnock Acrobatic Gymnastics Club is governed by its Constitution as dated 10th July 2020 and updated on 28th January 2021.

New Directors of the Board (Trustees) can be proposed by any member of the Board or Management Team and are appointed if they receive a majority vote at a quorate board meeting. A normal term of office for a Trustee is two years, at the end of which the Trustee can either stand down or continue. The Board attends regular formal meetings, no less than four per year, as well as receiving adhoc informal updates. A Trustee can resign before their term of office has been completed. The role of the Trustees is a strategic operational one, with day-to-day coaching decisions delegated to the Management Team, which consists of two trustees and the Head Coach. The Board and Management Team form the key governance and management of the charity. Consultation is vital to all that is done at Kilmarnock Acrobatic Gymnastics Club.

Staff Training

We continue to broaden the skills and knowledge of our team to benefit the community we support.

Fire Marshall: Kristine Lee and Suzanne Frame

First Aid: Tiegan Smith, Amy Beggs, Sophie Anderson and Elaine Muir

We have been able to support our team in the following qualifications:

GAI Qualification: Kristine Lee & Lauren McClung

Level 1 : Olivia Smith & Ailie Campbell

Level 2 : Tiegan Smith & Sophie Anderson

Safeguarding: Susan Muir Lauren McClung

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050279

Principal address

Unit 2
Busbie Business Park
Tannock Street
Kilmarnock
Ayrshire
KA1 4DN

Trustees

| | |
|----------------|--|
| Chairperson | Elaine Muir |
| Treasurer | Kristine Lee (Resigned May 25) Leah Anderson (Commenced May 25) |
| Secretary | Lauren McClung (Resigned May 25) Emma Murray (Commenced May 25) |
| Other Trustees | Audrey Dayer Heather Hay (Resigned February 25) |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Approved by order of the board of trustees on .. Monday 25 May 2026 .. and signed on its behalf by:



.....
Ms L Anderson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KILMARNOCK ACROBATIC GYMNASTICS CLUB

I report on the accounts for the year ended 31 August 2025 set out on pages six to twelve.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.



Gregor D.B. Orr BAcc (Hons) CA
The Institute of Chartered Accountants of Scotland

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Date: 28 May 2026

KILMARNOCK ACROBATIC GYMNASTICS CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 165,789 | 8,500 | 174,289 | 137,658 |
| Other trading activities | 2 | 21,916 | - | 21,916 | 8,060 |
| Investment income | 3 | 60 | - | 60 | 230 |
| Total | | <u>187,765</u> | <u>8,500</u> | <u>196,265</u> | <u>145,948</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 1,484 | - | 1,484 | 48,502 |
| Charitable activities | | | | | |
| Charitable Activity | | <u>198,359</u> | <u>12,831</u> | <u>211,190</u> | <u>133,041</u> |
| Total | | <u>199,843</u> | <u>12,831</u> | <u>212,674</u> | <u>181,543</u> |
| NET INCOME/(EXPENDITURE) | | (12,078) | (4,331) | (16,409) | (35,595) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 70,569 | 4,331 | 74,900 | 110,495 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>58,491</u></u> | <u><u>-</u></u> | <u><u>58,491</u></u> | <u><u>74,900</u></u> |

The notes form part of these financial statements

KILMARNOCK ACROBATIC GYMNASTICS CLUB

BALANCE SHEET
31 AUGUST 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 59,791 | - | 59,791 | 76,150 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (1,300) | - | (1,300) | (1,250) |
| NET CURRENT ASSETS | | <u>58,491</u> | <u>-</u> | <u>58,491</u> | <u>74,900</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | 58,491 | - | 58,491 | 74,900 |
| NET ASSETS | | <u>58,491</u> | <u>-</u> | <u>58,491</u> | <u>74,900</u> |
| FUNDS | | | | | |
| | 9 | | | | |
| Unrestricted funds | | | | 58,491 | 70,569 |
| Restricted funds | | | | - | 4,331 |
| TOTAL FUNDS | | | | <u>58,491</u> | <u>74,900</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on .. Monday 25 May 2026 ... and were signed on its behalf by:

L Leah Anderson

.....
L Anderson - Trustee

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|--------------------------|--------|-------|
| | £ | £ |
| Fundraising events | 19,201 | 5,161 |
| Clothing and other sales | 2,715 | 2,899 |
| | 21,916 | 8,060 |

3. INVESTMENT INCOME

| | 2025 | 2024 |
|----------------|------|------|
| | £ | £ |
| Rents received | 60 | 230 |
| | 60 | 230 |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|----------------|------|------|
| Coaching Staff | 1 | - |
| | 1 | - |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted funds | Total funds |
|-----------------------------------|-------------------|------------------|-------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 129,058 | 8,600 | 137,658 |
| Other trading activities | 8,060 | - | 8,060 |
| Investment income | 230 | - | 230 |
| Total | 137,348 | 8,600 | 145,948 |
| EXPENDITURE ON | | | |
| Raising funds | 19,821 | 28,681 | 48,502 |
| Charitable activities | | | |
| Charitable Activity | 125,609 | 7,432 | 133,041 |
| Total | 145,430 | 36,113 | 181,543 |
| NET INCOME/(EXPENDITURE) | (8,082) | (27,513) | (35,595) |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

| | | | |
|--|---------------------------|----------------------------------|-----------------------------|
| 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted fund £ | Restricted funds £ | Total funds £ |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 78,651 | 31,844 | 110,495 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | <u>70,569</u> | <u>4,331</u> | <u>74,900</u> |
| | | | |
| 7. TANGIBLE FIXED ASSETS | | | Plant and machinery £ |
| COST | | | |
| At 1 September 2024 and 31 August 2025 | | | 48,502 |
| | | | <hr/> |
| DEPRECIATION | | | |
| At 1 September 2024 and 31 August 2025 | | | 48,502 |
| | | | <hr/> |
| NET BOOK VALUE | | | |
| At 31 August 2025 | | | - |
| | | | <hr/> |
| At 31 August 2024 | | | - |
| | | | <hr/> |
| | | | |
| 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 2025 £ | 2024 £ |
| Other creditors | | 1,300 | 1,250 |
| | | <hr/> | <hr/> |
| | | | |
| 9. MOVEMENT IN FUNDS | | Net movement in funds £ | At 31/8/25 £ |
| Unrestricted funds | | | |
| General fund | 70,569 | (12,078) | 58,491 |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | 4,331 | (4,331) | - |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>74,900</u> | <u>(16,409)</u> | <u>58,491</u> |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 187,765 | (199,843) | (12,078) |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | - | (4,331) | (4,331) |
| East Ayrshire Council - Vibrant Communities | 2,500 | (2,500) | - |
| National Lottery - Awards for All | 6,000 | (6,000) | - |
| | <u>8,500</u> | <u>(12,831)</u> | <u>(4,331)</u> |
| TOTAL FUNDS | <u>196,265</u> | <u>(212,674)</u> | <u>(16,409)</u> |

Comparatives for movement in funds

| | At 1/9/23 £ | Net movement in funds £ | At 31/8/24 £ |
|--|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 78,651 | (8,082) | 70,569 |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | 31,844 | (27,513) | 4,331 |
| | <u>110,495</u> | <u>(35,595)</u> | <u>74,900</u> |
| TOTAL FUNDS | <u>110,495</u> | <u>(35,595)</u> | <u>74,900</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 137,348 | (145,430) | (8,082) |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | 8,600 | (36,113) | (27,513) |
| | <u>145,948</u> | <u>(181,543)</u> | <u>(35,595)</u> |
| TOTAL FUNDS | <u>145,948</u> | <u>(181,543)</u> | <u>(35,595)</u> |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/9/23 £ | Net movement in funds £ | At 31/8/25 £ |
|--|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 78,651 | (20,160) | 58,491 |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | 31,844 | (31,844) | - |
| TOTAL FUNDS | <u>110,495</u> | <u>(52,004)</u> | <u>58,491</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 325,113 | (345,273) | (20,160) |
| Restricted funds | | | |
| East Ayrshire Active Schools Enhanced Sports Fund | 8,600 | (40,444) | (31,844) |
| East Ayrshire Council - Vibrant Communities | 2,500 | (2,500) | - |
| National Lottery - Awards for All | 6,000 | (6,000) | - |
| | <u>17,100</u> | <u>(48,944)</u> | <u>(31,844)</u> |
| TOTAL FUNDS | <u>342,213</u> | <u>(394,217)</u> | <u>(52,004)</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

| | 2025 £ | 2024 £ |
|------------------------------------|-----------|-----------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 1,660 | 1,650 |
| Grants | 8,500 | 8,600 |
| Fees | 152,596 | 121,126 |
| Competitions | 11,533 | 6,025 |
| Competition travel & accommodation | - | 257 |
| | <hr/> | <hr/> |
| | 174,289 | 137,658 |
| Other trading activities | | |
| Fundraising events | 19,201 | 5,161 |
| Clothing and other sales | 2,715 | 2,899 |
| | <hr/> | <hr/> |
| | 21,916 | 8,060 |
| Investment income | | |
| Rents received | 60 | 230 |
| | <hr/> | <hr/> |
| Total incoming resources | 196,265 | 145,948 |
| EXPENDITURE | | |
| Other trading activities | | |
| Plant and machinery | - | 48,502 |
| Charitable activities | | |
| Wages | 18,755 | 27,412 |
| Pensions | 438 | 1,544 |
| Coaching Fees | 64,767 | 47,177 |
| Rent, rates & insurance | 28,928 | 22,819 |
| Heat, light & cleaning | 8,198 | 3,998 |
| Telephone | 981 | 762 |
| Postage and stationery | 1,868 | 329 |
| Sundries | 8,842 | 7,216 |
| Courses & training | 5,396 | 4,370 |
| Membership | 1,311 | 884 |
| Computer & software | 468 | 223 |
| Competition fees | 14,588 | 6,542 |
| Clothing | 4,450 | 6,698 |
| Travel & accommodation | 3,627 | 1,738 |
| | <hr/> | <hr/> |
| | 162,617 | 131,712 |
| Support costs | | |
| Information technology | | |
| Repairs and renewals | 46,651 | 685 |

This page does not form part of the statutory financial statements

KILMARNOCK ACROBATIC GYMNASTICS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

| | 2025 £ | 2024 £ |
|-------------------------------|-----------------|-----------------|
| Information technology | | |
| Governance costs | | |
| Accountancy and legal fees | 3,406 | 644 |
| Total resources expended | <u>212,674</u> | <u>181,543</u> |
| Net expenditure | <u>(16,409)</u> | <u>(35,595)</u> |

This page does not form part of the statutory financial statements

Kilmarnock Acrobatic Gymnastics Club

Scotland - Charity number SC050279

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
KILMARNOCK ACROBATIC GYMNASTICS CLUB

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

KILMARNOCK ACROBATIC GYMNASTICS CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction from the Management Team

Kilmarnock Acrobatic Gymnastics Club (KAGC) has been operating for almost 40 years, providing an elite standard of gymnastics classes in East Ayrshire. We specialise in competitive Acrobatic gymnastics and recreational gymnastics but have recently extended what we offer the community by introducing additional classes such as toddler, preschool, development, display and tumble.

The club has gone from strength to strength in the last 12 months. We are providing more classes for recreational gymnasts as well as working in collaboration with East Ayrshire Council/Active schools. This would not have been possible without the help and support from every single one of our members.

Financially, we are in a strong position and are working towards a newer larger premises in December 2024. Without our dedicated fundraising committee and the grants received the process of running our own premises would prove significantly more difficult. Thanks go to the many organisations who have provided KAGC with significant grants and funds. These include East Ayrshire Council, Scottish Gymnastics and Sports Scotland.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Kilmarnock Acrobatic Gymnastics Club's principal objective is to advance public participation in sport, through the encouragement of and the provision of gymnastic opportunities predominantly, but not exclusively, for individuals from Kilmarnock and surrounding areas.

KAGC has 40 years' experience of providing excellent gymnastics classes in East Ayrshire. From recreational classes to our gymnasts being selected for the Performance Pathway Programme and Development Pathway Programme, we cater for gymnasts of all abilities and all levels without prejudice or distinction of age, religion, race, culture, disability, gender, sexuality, or politics.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

Performance & Key Achievements

The competition team has had a successful year achieving medals at the South Tyneside International Cup, FIG Scottish, NDP Tournament ██████████ NDP Scottish, West of Scotland NDP British and Inter-regional Finals. Well done to all the gymnasts who participated and a particular thanks to the hard work and dedication shown by our club coaches.

Our display team performed at Gymfest.

Key Outputs and Impact

We are now offering 27 classes per week, which cover recreational gymnastics, acro, acro development, display and pre-school. The demand for Recreational gymnastics classes is continually increasing and we have regularly increased the classes available.

KAGC also hosted Holiday Camps during the Easter and Summer holidays. With the help of East Ayrshire council, we were able to offer a number of these free of charge to children in the area who otherwise may have struggled to access extra-curricular activities during the holidays.

Funding and Grants

15/12/22 East Ayrshire Council £8600

Our reliance on grant funding and Fundraising has been key this financial year.

Our grant income was £ 8600 for the year.

We would like to acknowledge and thank the following funders who supported us during this period:

- East Ayrshire Active Schools Enhanced Sports Fund

Fundraising & Events

| | |
|--------------------------|-----------|
| Christmas Fayre | £2,206.89 |
| Easter Raffle | £428.06 |
| Recreational Competition | £1,726.54 |
| Awards Night | £546.50 |
| Easy Fundraising | £28.01 |

Corporate Donations & Sponsorship

We continue to benefit from the generosity of local businesses.

| | | |
|----------|------------------|------|
| 12/09/23 | Synergy | £250 |
| 12/09/23 | Kilmarnock Eats | £250 |
| 22/07/23 | Eureka Solutions | £500 |

FINANCIAL REVIEW

Reserves policy

The charity aims to hold 6 months worth of operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance & Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

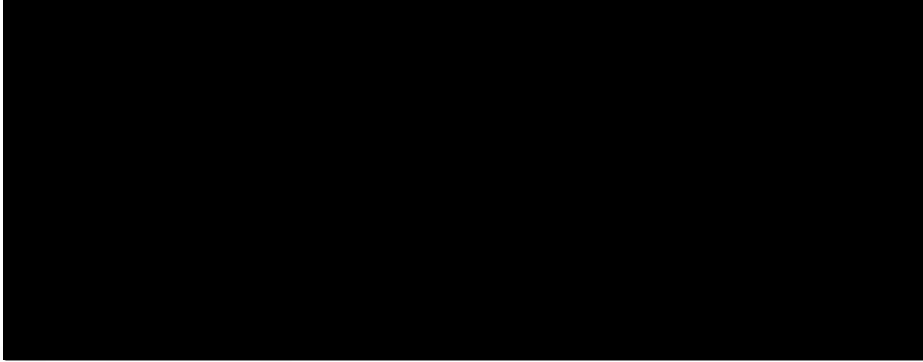
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The structure of Kilmarnock Acrobatic Gymnastics Club is a Scottish Charitable Incorporated Organisation (SCIO) and consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board. Kilmarnock Acrobatic Gymnastics Club is governed by its Constitution as dated 10th July 2020 and updated on 28th January 2021.

New Directors of the Board (Trustees) can be proposed by any member of the Board or Management Team and are appointed if they receive a majority vote at a quorate board meeting. A normal term of office for a Trustee is two years, at the end of which the Trustee can either stand down or continue. The Board attends regular formal meetings, no less than four per year, as well as receiving adhoc informal updates. A Trustee can resign before their term of office has been completed. The role of the Trustees is a strategic operational one, with day-to-day coaching decisions delegated to the Management Team, which consists of two trustees and the Head Coach. The Board and Management Team form the key governance and management of the charity. Consultation is vital to all that is done at Kilmarnock Acrobatic Gymnastics Club.

Staff Training

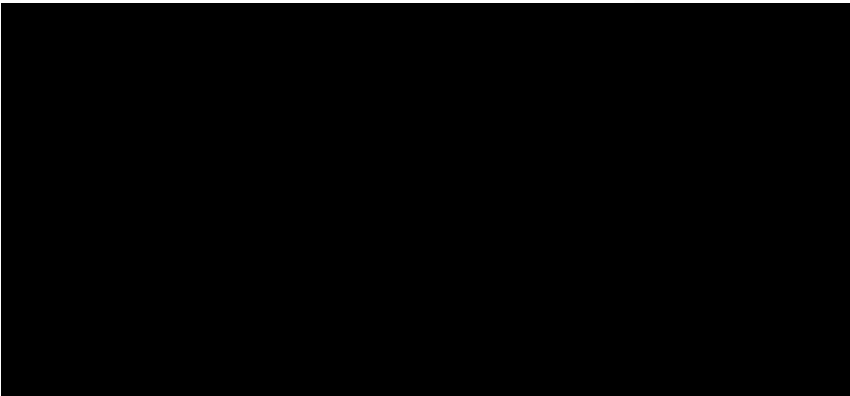
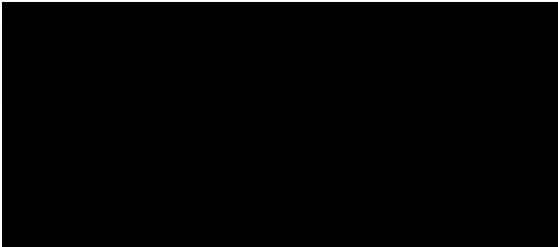
We continue to broaden the skills and knowledge of our team to benefit the community we support.



REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050279



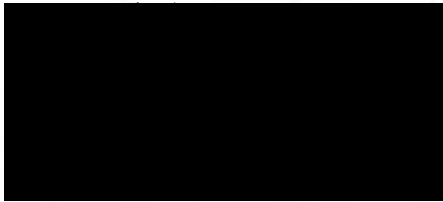
KILMARNOCK ACROBATIC GYMNASTICS CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Approved by order of the board of trustees on 29 May 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KILMARNOCK ACROBATIC GYMNASTICS CLUB

I report on the accounts for the year ended 31 August 2024 set out on pages six to twelve.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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

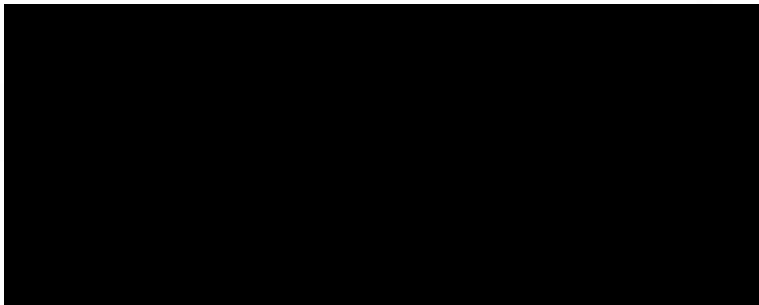
In connection with my examination, no matter has come to my attention :

(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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.



Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

29 May 2025

KILMARNOCK ACROBATIC GYMNASTICS CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 129,058 | 8,600 | 137,658 | 118,699 |
| Other trading activities | 2 | 8,060 | - | 8,060 | 15,541 |
| Investment income | 3 | 230 | - | 230 | 170 |
| Total | | <u>137,348</u> | <u>8,600</u> | <u>145,948</u> | <u>134,410</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 19,821 | 28,681 | 48,502 | - |
| Charitable activities | | | | | |
| Charitable Activity | | <u>125,609</u> | <u>7,432</u> | <u>133,041</u> | <u>123,556</u> |
| Total | | <u>145,430</u> | <u>36,113</u> | <u>181,543</u> | <u>123,556</u> |
| NET INCOME/(EXPENDITURE) | | (8,082) | (27,513) | (35,595) | 10,854 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 78,651 | 31,844 | 110,495 | 99,641 |
| TOTAL FUNDS CARRIED FORWARD | | <u>70,569</u> | <u>4,331</u> | <u>74,900</u> | <u>110,495</u> |

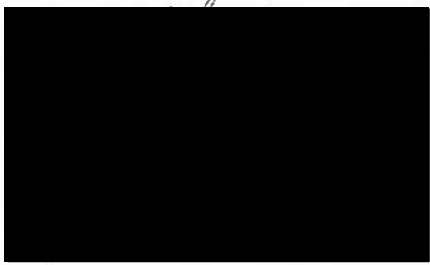
The notes form part of these financial statements

KILMARNOCK ACROBATIC GYMNASTICS CLUB

BALANCE SHEET
31 AUGUST 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | - | - | - | 48,502 |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 71,819 | 4,331 | 76,150 | 63,919 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (1,250) | - | (1,250) | (1,926) |
| NET CURRENT ASSETS | | <u>70,569</u> | <u>4,331</u> | <u>74,900</u> | <u>61,993</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>70,569</u> | <u>4,331</u> | <u>74,900</u> | <u>110,495</u> |
| NET ASSETS | | <u>70,569</u> | <u>4,331</u> | <u>74,900</u> | <u>110,495</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 70,569 | 78,651 |
| Restricted funds | | | | 4,331 | 31,844 |
| TOTAL FUNDS | | | | <u>74,900</u> | <u>110,495</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2025 and were signed on its behalf by:



KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

2. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|--------------------------|--------------|---------------|
| | £ | £ |
| Fundraising events | 5,161 | 9,691 |
| Clothing and other sales | 2,899 | 4,995 |
| Choreography and 1-1 | - | 855 |
| | <u>8,060</u> | <u>15,541</u> |

3. INVESTMENT INCOME

| | 2024 | 2023 |
|----------------|------------|------------|
| | £ | £ |
| Rents received | <u>230</u> | <u>170</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 114,046 | 4,653 | 118,699 |
| Other trading activities | 15,541 | - | 15,541 |
| Investment income | 170 | - | 170 |
| | <u>129,757</u> | <u>4,653</u> | <u>134,410</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable Activity | 119,271 | 4,285 | 123,556 |
| | <u>119,271</u> | <u>4,285</u> | <u>123,556</u> |
| NET INCOME | 10,486 | 368 | 10,854 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 68,165 | 31,476 | 99,641 |
| | <u>68,165</u> | <u>31,476</u> | <u>99,641</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>78,651</u> | <u>31,844</u> | <u>110,495</u> |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. TANGIBLE FIXED ASSETS

| | |
|--|-----------------------------|
| | Plant and machinery £ |
| COST | |
| At 1 September 2023 and 31 August 2024 | 48,502 |
| DEPRECIATION | |
| Charge for year | 48,502 |
| NET BOOK VALUE | |
| At 31 August 2024 | - |
| At 31 August 2023 | 48,502 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|-------|-------|
| | 2024 | 2023 |
| | £ | £ |
| Other creditors | 1,250 | 1,926 |

8. MOVEMENT IN FUNDS

| | | | |
|---------------------------|-----------|-----------------------------|---------|
| | At 1/9/23 | Net movement in funds | At |
| | £ | £ | 31/8/24 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 78,651 | (8,082) | 70,569 |
| Restricted funds | | | |
| Restricted | 31,844 | (27,513) | 4,331 |
| TOTAL FUNDS | 110,495 | (35,595) | 74,900 |

Net movement in funds, included in the above are as follows:

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 137,348 | (145,430) | (8,082) |
| Restricted funds | | | |
| Restricted | 8,600 | (36,113) | (27,513) |
| TOTAL FUNDS | 145,948 | (181,543) | (35,595) |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/9/22 £ | Net movement in funds £ | At 31/8/23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 68,165 | 10,486 | 78,651 |
| Restricted funds | | | |
| Restricted | 31,476 | 368 | 31,844 |
| TOTAL FUNDS | <u>99,641</u> | <u>10,854</u> | <u>110,495</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 129,757 | (119,271) | 10,486 |
| Restricted funds | | | |
| Restricted | 4,653 | (4,285) | 368 |
| TOTAL FUNDS | <u>134,410</u> | <u>(123,556)</u> | <u>10,854</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/9/22 £ | Net movement in funds £ | At 31/8/24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 68,165 | 2,404 | 70,569 |
| Restricted funds | | | |
| Restricted | 31,476 | (27,145) | 4,331 |
| TOTAL FUNDS | <u>99,641</u> | <u>(24,741)</u> | <u>74,900</u> |

KILMARNOCK ACROBATIC GYMNASTICS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 267,105 | (264,701) | 2,404 |
| Restricted funds | | | |
| Restricted | 13,253 | (40,398) | (27,145) |
| TOTAL FUNDS | <u>280,358</u> | <u>(305,099)</u> | <u>(24,741)</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

KILMARNOCK ACROBATIC GYMNASTICS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

| | 2024 | 2023 |
|------------------------------------|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 1,650 | 500 |
| Grants | 8,600 | 5,258 |
| Fees | 121,126 | 105,437 |
| Competitions | 6,025 | 6,559 |
| Competition travel & accommodation | 257 | 945 |
| | <hr/> | <hr/> |
| | 137,658 | 118,699 |
| Other trading activities | | |
| Fundraising events | 5,161 | 9,691 |
| Clothing and other sales | 2,899 | 4,995 |
| Choreography and 1-1 | - | 855 |
| | <hr/> | <hr/> |
| | 8,060 | 15,541 |
| Investment income | | |
| Rents received | 230 | 170 |
| | <hr/> | <hr/> |
| Total incoming resources | 145,948 | 134,410 |
| EXPENDITURE | | |
| Other trading activities | | |
| Plant and machinery | 48,502 | - |
| Charitable activities | | |
| Wages | 27,412 | 20,008 |
| Pensions | 1,544 | 460 |
| Coaching Fees | 47,177 | 45,843 |
| Rent, rates & insurance | 22,819 | 21,624 |
| Heat, light & cleaning | 3,998 | 5,527 |
| Telephone | 762 | 683 |
| Postage and stationery | 329 | 694 |
| Sundries | 7,216 | 6,166 |
| Courses & training | 4,370 | 2,509 |
| Membership | 884 | 160 |
| Computer & software | 223 | 390 |
| Competition fees | 6,542 | 8,323 |
| Clothing | 6,698 | 4,580 |
| Travel & accommodation | 1,738 | 2,989 |
| | <hr/> | <hr/> |
| | 131,712 | 119,956 |
| Support costs | | |
| Information technology | | |
| Repairs and renewals | 685 | - |

This page does not form part of the statutory financial statements

KILMARNOCK ACROBATIC GYMNASTICS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

| | 2024 | 2023 |
|----------------------------|----------|---------|
| | £ | £ |
| Information technology | | |
| Governance costs | | |
| Accountancy and legal fees | 644 | 3,600 |
| Total resources expended | 181,543 | 123,556 |
| Net (expenditure)/income | (35,595) | 10,854 |

This page does not form part of the statutory financial statements