

West Dunbartonshire Gymnastics Club

Scottish Charity: SC050947

Trustees' Annual Report & Receipts & Payments Accounts

For the year ended 31 December 2025

TRUSTEES' ANNUAL REPORT and RECEIPTS & PAYMENTS ACCOUNTS
For the year ended 31 December 2025

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TRUSTEES' ANNUAL REPORT and RECEIPTS & PAYMENTS ACCOUNTS
For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025, along with the independent examiner's report.

West Dunbartonshire Gymnastics Club is a charity registered with the Office of the Scottish Charity Regulator (OSCR), charity number SC050947.

Trustees

The Trustees who served during the year and were in office at the year-end of 31 December 2025 were;

Lynn Poole (Chairperson)
Linda Hunter (Treasurer)
Cheryl Lappin
Caroline Bowers
Kirsty Horn

Structure, Governance and Management

The Charity is governed by its constitution. Membership is open to parents and guardians living in West Dunbartonshire and surrounding areas. The management of the Charity is vested in the management committee, members of which are elected by the membership at the annual general meeting.

Objectives and Activities

The objectives of the charity are;

- To provide high quality affordable gymnastics classes for families living in West Dunbartonshire and surrounding areas.
- 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.

Achievements and Performance

The club provided high quality gymnastics classes to over 130 members and continued to provide training for our coaches and young volunteers including that required to meet Scottish and British Gymnastics requirements.

A very successful year for the club. The club continued to deliver a varied programme of recreational and competitive sessions face to face to our members. We attended several competitions across Scotland and brought medals and trophies back and shared our success with our members and wider community.

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The absolute highlight of our year was being named Club of the Year by Scottish Gymnastics. This is a huge deal for us—it's a national award that recognises everything from how the club is run to the quality of our coaching and our overall community spirit. Six of us attended the awards ceremony (trustees and coaches) and it was a fantastic evening. For a local, community-led club like ours, winning this was a massive "pat on the back." It proves that we are staying true to our goals and providing a top-tier experience for our gymnasts right here at a local level.

We had 18 4-piece gymnasts who competed this year across 2 and 4-piece apparatus. 12 gymnasts passed grades at preparation and development. We also had 26 2-piece gymnasts who competed in floor and vault, bringing back some medals and judges awards. For some of the gymnasts it was their first time competing. Six of our long-term competitive gymnasts made transition to UKCC Level 1 coaches this year too.

Statement of Risk

The management committee has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that the systems are in place to mitigate the exposure to major risks.

Grants Received

This year, the club was incredibly successful in securing several grants that have allowed us to expand our reach and improve our facilities. We are deeply grateful to our funders for recognising the value of our work.

- To ensure gymnastics is accessible to everyone, the Strathleven Foundation provided £2,000 to fully fund five scholarships, and the Elizabeth Drummond Charitable Fund granted £1,500 towards coaching costs for free classes aimed at building skills and confidence in our young people.
- We were thrilled to receive a Young Start grant of £77,144 which will be paid in instalments over 3 years from the National Lottery. This substantial funding is being used to deliver three vital initiatives: our 'Flip and Thrive' program, our young volunteers' development, and a contribution toward our Club Manager post.
- Additionally, we received £19,736 from the Awards for All community fund to run subsidised parent-and-toddler sessions and pre-school classes for ages 3–5 for the next 2 years.
- To make our space more welcoming for everyone, The Mercers' Company awarded us £8,000, which was used to upgrade our communal areas, paying for a new kitchen.

Brucehill Activity Centre

As of November 2024, we signed a lease with West Dunbartonshire Council to take over the running of our training facility (Brucehill Activity Centre). The accounts show the impact of the first full year of running costs. The total running costs for the year amounted to £34k covering expenses such as heat and light, water bill and cleaning wags.

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We have also had to use a significant portion of our designated reserves to implement a facility improvement programme of works. These works cost £21.5k and included fitting a new kitchen, new flooring throughout the communal areas, painting of communal areas and a new hot water tank. While this expenditure has significantly depleted our unrestricted reserves the work was desperately needed as the building had been neglected by the Council in recent years. The objective going forward is to continue to grow our club membership and utilise our facility more fully to generate an increase in sustainable income.

From November 2026 we will have an additional £17k per annum to pay to the Council for the lease. This is a significant challenge for our club. We have raised fees from January 2026 and are planning to extend our training hours to boost our income streams. In addition, there will be an increased focus on fundraising activities.

Financial Review

For the period to 31 December 2025 a total of £197,201 was raised. Of this, fee income and annual membership contributed £99,715, £58,284 was received in grant funding, £12,447 from WD Leisure for use of our facility and fundraising activities contributed £10,280. Total payments amounted to £198,518 resulting in an overall deficit of (£1,317).

As at 31 December 2025 the charity held total reserves of £77,314. Of these reserves £32,274 are for restricted grant funded activities, £27,137 remains in a designated fund for new/replacement equipment and any necessary building repairs and maintenance that may arise and the balance of £17,903 is unrestricted.

The year ahead poses another significant challenge in terms of income generation and cost management. As well as having to fund a lease charge from November 2026, WD Leisure have taken the decision to stop using our facility. This will mean a loss in income of around £12k per annum however it does provide an opportunity for us to use the additional capacity to offer more classes and grow our membership numbers.

In the view of the management committee, the charity has sufficient unrestricted reserves to continue to operate for the foreseeable future.

Approved by the Trustees and signed on their behalf by

L Poole

Lynn Poole

Chairperson

Date - 07/04/26

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INDEPENDENT EXAMINERS REPORT

I report on the accounts of West Dunbartonshire Gymnastics Club (SC050947) for the year ending 31 December 2025 which are set out on pages 7-11.

Respective responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 as amended in 2010. 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 in those records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning 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:
 - 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

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.

 , 31/03/2026

Claire Leeson
Claire Leeson Consulting
16 Dalwhinnie Court, Irvine, KA11 2ES

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STATEMENT OF RECEIPTS & PAYMENTS (1/01/2025 – 31/12/2025)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds PY £
Receipts					
Fees and Subscriptions	1	93,967	-	93,967	66,851
Competition Fees	2	5,748	-	5,748	3,293
Grants	3	3,500	54,784	58,284	-
Fundraising Activities	4	10,280	-	10,280	4,847
Merchandise		2,686	-	2,686	1,248
Bank Interest	5	1,526	-	1,526	610
Other Income	6	24,711	-	24,711	4,240
Total Receipts		142,417	54,784	197,201	81,089
Payments					
<i>Charitable Activities</i>					
Coaches	7	56,543	4,500	61,043	36,767
Club Manager	8	12,805	2,700	15,505	10,290
Cleaning Wages	9	11,765	-	11,765	-
Facility Expenses	10	22,464	-	22,464	12,071
Merchandise		1,348	765	2,113	2,931
Equipment	11	29,406	771	30,177	1,003
Coach Education/Training	12	1,708	3,878	5,586	1,887
Scottish/British Gymnastics	13	1,325	1,098	2,422	881
Competition Fees	2	5,282	-	5,282	4,517
Fundraising and Events	4	1,169	-	1,169	724
Insurance		672	-	672	672
IT Costs	14	2,841	-	2,841	705
Facility Improvement Costs	15	21,500	8,000	29,500	-
Other Expenses	16	7,183	798	7,981	5,628
Total Payments		176,009	22,510	198,518	78,077
Surplus/(Deficit) for the period		-33,591	32,274	-1,317	3,012

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STATEMENT OF BALANCES

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Bank and Cash in Hand	17				
Opening Balance		18,020	0	60,611	78,631
Surplus/(Deficit) for the year		-33,591	32,274	0	-1,317
Transfer to Unrestricted Funds		33,474	0	-33,474	0
Closing Balances		17,903	32,274	27,137	77,314
 Assets	18				
Current Assets					
WD Leisure Income (December 2025)		1,573	-	-	1,573
Current Liabilities					
Facility Gas (December 2025)		1,008	-	-	1,008
Facility Electricity (Oct-Dec 2025)		2,200			
Independent Examination		100	-	-	100

These accounts were approved by the Trustees and signed on their behalf by;

L Poole

L. Poole – Chair

Date - 07/04/2026

L. Hunter

L. Hunter - Treasurer

Date - 02/04/2026

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NOTES TO THE ACCOUNTS

1. Fees and Subscriptions

An amount of £93,967 was raised during the 12-month period from class fees and annual membership fees. This is significantly up on the previous year as we added additional classes and increased our membership.

2. Competition Fees Income and Expenses

The Club was able to attend a number of competitions this year. Competition fee Income from gymnasts amounted to £5,748 with corresponding expenses of £5,282.

3. Grants Receivable

The table below shows the grants received during the period, together with the associated expenditure;

Grant Received	Date	Amount Received (£)	Spent in Period (£)
The Strathleven Foundation	06/05/2025	2,000	2,000
Awards For All	18/07/2025	19,736	4,716
Mercers	18/07/2025	8,000	8,000
Young Start	19/09/2025	27,048	9,794
Foundation Scotland	24/11/2025	1,500	1,500
Totals		58,284	26,010

4. Fundraising Activities

The Club raised £10,280 from fundraising activities including an annual awards night, a club competition, gymnastics cards and birthday parties with associated expenses of £1,169 (excluding coaches time). This is the third year of hosting birthday parties which have been very successful and contributed £2,180.

5. Bank Interest

At the end of 2023 we created a designated fund and moved this income into an interest-bearing bank account with Virgin Money. We received £1,526 in interest income during the year.

6. Other Income

This income is made up of £7,150 in asset sales, £12,447 from WD Leisure for rental of our facility and £5,114 for a Club trip for 30 gymnasts to the Inverclyde sports centre. The related costs of the trip are shown in note 16 below.

7. Coaches

A total of £61,043 was spent on coaching expenses during the period, significantly up from last year due to an increase in classes offered. £4,500 of coaching fees have been funded from restricted grant activities.

8. Club Manager

Due to the increased activity in the club, and additional responsibilities that come with managing a facility, our club co-ordinator was promoted to Club Manager position. This resulted in both an increased wage and an increased number of hours to 24 per week. 10 hours of the position are currently being funded by the Young Start grant (for 3 years).

9. Cleaning Wages

As a result of taking on the facility we have had to employ a cleaner and the accounts show the first full year of wages and associated costs which amount to £11,765.

10. Facility Expenses

The accounts show the costs of the first full year of operating the facility ourselves and cover;

Expense	£
Gas	8,724
Electricity	4,179
Water	2,245
New branded signs	1,956
Equipment for kitchen and communal areas	1,090
Legionella assessment	840
Rent (final payment)	613
Gym cleaning (annual)	480
Telephone	447
Maintenance	220
Other (alarm, fire protection, payroll processing etc)	1,670
Total	22,464

11. Equipment

£30,177 was spent on equipment during the period. Of this, £25,000 of designated funds were used to purchase a new sprung floor for the gym. £2,966 was spent on an air track and other gym equipment and £1,440 was paid to Gymnova for equipment servicing. £771 of grant funding was spent on devices for our young volunteer programme.

12. Coach Education/Training

£5,586 was spent on coach education throughout the year. Six gymnasts achieved their level 1 women's artistic coaching and 3 gymnasts attended the level 1 tumble course. £3,878 of these costs were grant funded.

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13. Scottish/British Gymnastics

Costs of £2,422 relate to payments to Scottish and British Gymnastics for membership, PVG's, safeguarding, coaches' insurance and course fees for coaches. Of these, £1,098 were grant funded.

14. IT Costs

During the year we upgraded our website and developed a new booking system which cost £1,800.

15. Facility Improvement Costs

A programme of works was undertaken during the year to improve our facility for our members so that we can position the club to better utilise the space and generate more income in future years. These works included a new kitchen at a cost of £8,000 which was funded from a Mercers grant, £8,916 to fit the kitchen, £7,304 for new flooring in our communal spaces, £2,280 for painting and £3,000 for a new water tank.

16. Other Expenses

Other Expenses of £7,981 are made up as follows;

Expense	£
Inverclyde Trip	5,626
Snack Provision	707
Coaches and Volunteer Expenses	640
Awards Ceremony Tickets	240
Printing & Stationery	196
Amazon Prime	95
Independent Examination	90
Foodbank Donation	67
Other Miscellaneous	320
Total	7,981

17. Bank and Cash In Hand

The closing balance as at 31 December 2025 is £77,314 of which £32,274 is for restricted grant activities and £27,137 has been allocated by the Committee to a designated fund for equipment (new and replacement) and also for any repairs and maintenance costs which may arise as a result of taking on the lease of the facility.

18. Assets

While the club do not have a specific fixed asset register, they do own a large amount of gymnastics equipment. This equipment has been insured for a value of £101,700.