

**REGISTERED CHARITY NUMBER: SC052171**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH APRIL 2025  
FOR  
HAWICK WEIGHT TRAINING  
& FITNESS CLUB (SCIO)**

JRW Hogg & Thorburn LLP  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

**HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

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FOR THE YEAR ENDED 30TH APRIL 2025**

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## **HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30TH APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 30th April 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objectives of the charity are:

- To improve the health, general well-being and fitness of people living in the Scottish Borders, without distinction of sex, sexuality, political, religious or other opinions.
- To provide recreational facilities for use by members of the general public in the Scottish Borders with the object of improving their conditions of life.

The main activities during the financial period being to provide safe, well maintained equipment for keeping fit in a safe environment at an affordable cost to ensure we cover our direct costs.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The operation of the gym facility has benefited both mental and physical wellbeing of those who have made use of the facility throughout the reporting period.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year, income amounting to £9,613 was received and expenditure totalled £13,204. This is represented by a bank balance at 30th April 2025 of £15,662.

During the financial year the club purchased a new running machine. This is one of the most popular pieces of equipment used by users and was deemed a must by the trustees. The trustees also hope to make savings to utility bills going forward with the aim to reduce annual running costs for the club.

##### **Reserves policy**

The trustees aim to hold approximately two times annual running costs as a sufficient level of reserves. This is to ensure there is a sufficient level of funds to cover any unforeseen circumstances which the charity may face. Currently, the trustees are aware that unrestricted funds fall short of this target level, but the policy remains to strengthen this where possible and review on an ongoing basis.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO) and is controlled by its constitution. It was registered in its current legal form on 7th December 2022.

The structure of the organisation consists of the Board, who hold regular meetings, and generally control the activities of the organisation.

# **HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT (CONT'D)**

#### **Recruitment and appointment of new trustees**

One third of all Trustees are required to retire at the AGM and deemed to have been re-appointed, unless they indicate they wish to stand down, where resolution for their re-appointment is not carried by the meeting or where more than one person is nominated for the role in which case there is an election at the AGM.

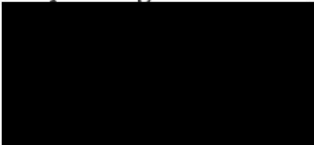
New Trustees can be appointed at any time. Trustees are appointed based on the expertise they can bring to the board.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

SC052171

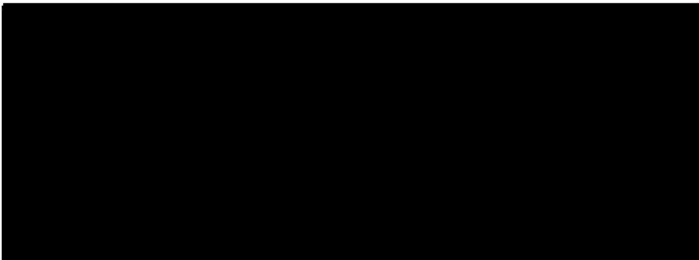
#### **Operating address**



#### **Principal address**



#### **Trustees**



#### **Independent Examiner**



JRW Hogg & Thorburn LLP  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

Approved by order of the board of trustees on 22nd September 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

I report on the accounts for the year ended 30th April 2025 set out on pages four to seven.

**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)(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 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.

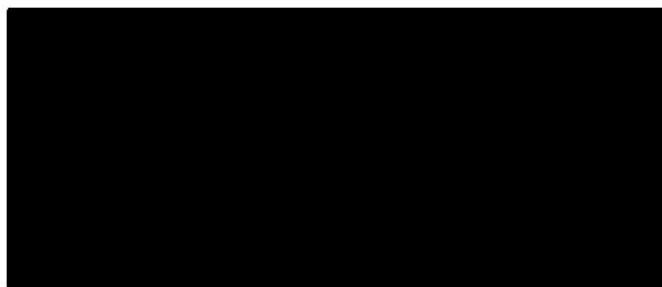
**Independent examiner's statement**

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 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.



Chartered Accountant  
JRW Hogg & Thorburn LLP  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

10th October 2025

# HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30TH APRIL 2025

		2025	07/12/22 to 30/04/24
		Unrestricted fund	Unrestricted fund
	Notes	£	£
<b>RECEIPTS</b>			
Donations	1	-	29,982
Gross trading receipts	2	<u>9,613</u>	<u>15,953</u>
<b>Total Receipts</b>		9,613	45,935
<b>PAYMENTS</b>			
Payments relating directly to charitable activities	3	12,784	25,382
Governance Costs	4	<u>420</u>	<u>1,300</u>
<b>Total Payments</b>		13,204	26,682
<b>NET RECEIPTS / (PAYMENTS)</b>		<u>(3,591)</u>	<u>19,253</u>
<b>TRANSFERS TO / (FROM) FUNDS</b>		-	-
<b>SURPLUS / (DEFICIT) FOR YEAR</b>		<u>(3,591)</u>	<u>19,253</u>

All funds are unrestricted

The notes form part of these financial statements

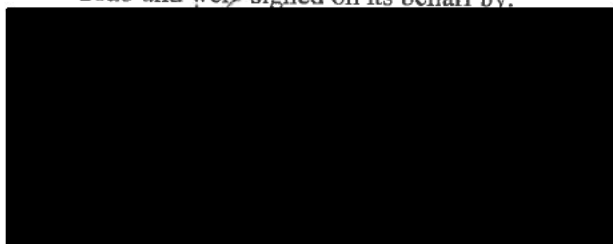
# HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)

## STATEMENT OF BALANCES 30TH APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Unrestricted fund £
<b>CASH FUNDS</b>			
Cash and bank balances at start of year		19,253	-
Surplus / (deficit) shown on receipts and payments account		<u>(3,591)</u>	<u>19,253</u>
<b>CASH AND BANK BALANCES AT END OF YEAR</b>		<u>15,662</u>	<u>19,253</u>
		£	£
<b>OTHER ASSETS</b>			
Property – Cost	5	<u>-</u>	<u>-</u>

All funds are unrestricted

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2025 and were signed on its behalf by:



The notes form part of these financial statements

# **HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2025**

### **1. DONATIONS**

	2025	07/12/22 to 30/04/24
	£	£
Donation – assets transfer from Unincorporated Club	-	28,982
Other donations	-	<u>1,000</u>
	<u>-</u>	<u>29,982</u>

### **2. GROSS TRADING RECEIPTS**

	2025	07/12/22 to 30/04/24
	£	£
Subscriptions	<u>9,613</u>	<u>15,953</u>
	<u>9,613</u>	<u>15,953</u>

### **3. PAYMENTS RELATING DIRECTLY TO CHARITABLE ACTIVITIES**

	2025	07/12/22 to 30/04/24
	£	£
Insurance	1,943	3,119
Light, heat & water	3,512	7,020
Licensing	538	493
Repairs & renewals	702	2,320
Cleaning & waste disposal	1,753	2,129
Equipment purchases & maintenance	4,099	10,042
Sundries	<u>237</u>	<u>259</u>
	<u>12,784</u>	<u>25,382</u>

# **HAWICK WEIGHT TRAINING & FITNESS CLUB (SCIO)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH APRIL 2025**

### **4. SUPPORT COSTS - GOVERNANCE**

	2025	07/12/22 to 30/04/24
	£	£
Legal fees	-	700
Accountancy fees	<u>420</u>	<u>600</u>
	<u>420</u>	<u>1,300</u>

### **5. OTHER ASSETS**

The charity owns clubroom premises at [REDACTED] Title for these premises was transferred to the charity during the period ended 30th April 2024 when setup as a SCIO from the previous unincorporated club.

### **6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th April 2025.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th April 2025.

### **7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th April 2025.

### **8. NATURE AND PURPOSE OF FUNDS**

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