

Kirkcaldy Gymnastics Club SCIO

Scottish Charity No – SC051453

Annual Report and Financial Statements
For the year ended 31 March 2026

Trustees' Annual Report

For the year ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2026.

Reference and Administrative Information

Charity name

Kirkcaldy Gymnastics Club SCIO

Charity Number

SC051453

Address

c/o 12 Hopetoun Place, Kirkcaldy, Fife, KY2 6TY

Current Trustees

Lyn Meeks	Chair
Dawn Taylor	Secretary
Lorraine Thomson	Head Coach
Kevin Thomson	Treasurer
Lynsey Jack	Safeguarding Officer

Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 14 December 2021. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 1 April 2022. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of Trustees

Trustees are elected at the Annual General Meeting which is held in September.

The Board of Trustees of the club will consist of 5 persons who: -

- a. may have been elected to one the following positions within the management committee: Chairperson, Vice Chair, Club Secretary, Treasurer, Safeguarding Officer, Head Coach or Management Committee Member.
- b. may serve as an employee or receive payment from the Club if they hold an additional role within the Club which they will be paid expenses to fulfil e.g. coach. A maximum of 2 out of 5 appointed Trustees will be allowed to serve the Club in this way.
- c. have been appointed as a non-member of the Club on the basis that they have specialist experience and/or skills which could be of assistance to the Board. A maximum of 2 out of 5 appointed Trustees will be allowed to serve the Club in this way.

Only members of the Club are eligible to become Trustees unless appointed under clause c. above.

Management

The trustees are responsible for the strategic direction and governance of the club, whilst day to day running is delegated to the Head Coach and Club Coaches. See section 12 of the Constitution.

All coaches are self-employed and are therefore not paid staff of the charity.

Objectives and Activities

Charitable Purpose

The Club's charitable purpose is for the advancement of public participation in the amateur sport of artistic gymnastics.

The club will encourage persons of all abilities to engage in the delivery of and/or participate in gymnastics by providing gymnastics facilities, activities and training to improve the fitness, health and well-being of the persons for whom the activity is intended.

Coaches Report

Currently we have 150 members. Average class numbers are now Mon 11 (wee) / 23 (big); Tues 18; Wed 20 (wee) / 18 (big) and Sat 17 & 15 & 17. As always, we take on as many new starts as we can after each school holiday period.

We have continued with our approach of developing skills and competition work. We refreshed our KGC badge scheme this year and the gymnasts always enjoy the challenge and the certificates are well received.

Coaches / Helpers: At the end of March we said goodbye to one of our level 1 coaches who has been coaching for over 25 years at KGC. She is now doing more hours coaching at Fife GC and can't manage along to KGC too but we are glad she will still be working with some of our girls who are also doing some training with Fife! We will miss her and her experience at Kirkcaldy.

We also welcomed back an ex-gymnast to our young coaching team plus had a few of our older gymnasts begin their coaching journey. We also welcomed one of our parents & committee members to our coaching team on a Wednesday night.

For information and as part of our safe recruitment policy all helpers in the gym must register with Scottish gymnastics, gain a PVG (if over 16) and attend a 3-hour wellbeing & protection online course. There are opportunities to attend further CPD courses such as First Aid and coaching qualifications if people are interested too.

Waiting List: The waiting list currently has 104 names on it. The Saturday class introduced around Easter with its overlapping format has helped us take in a lot more gymnasts and clear a bit of the waiting list. This works best when we have plenty of coaches available to facilitate.

Courses: We had one coach attended her Level 2 course in July, passing it in November 2025.

A group of 6 young coaches attended a Learn to Coach course & safeguarding Course during the Easter Holidays in 2025.

Gymnast of the Month Trophies: These continue to be well coveted by all our gymnasts and allow us to recognise effort and achievement in a range of areas. Pictures and winners are published on our Facebook page each month.

Fundraising: We have had a mix of fundraising activities going on this year. Our Open competition in March with door, tombola, cake and candy etc raised £2452.50 plus £4906.00 in gymnast entry fees so a total of £7358.50 before costs were deducted. Easy fundraising has raised £503.26 to date just for people shopping online as normal and the club getting the cashback. Please consider signing up if you haven't already, it is literally no extra work / cost for you after a 5 min sign up but will be great & easy way for the club to continue raising funds. Finally, our friends Levenmouth GC disbanded due to there being no one available to take over the club where their current coaches retired after many years. They kindly donated £4087.59 from their residual funds as they know our club holds similar ideals, values & is run in a similar way to them. We really appreciate them reaching out like that and will ensure the money is put to good use to benefit our gymnasts.

Charity: It was fantastic to be able to do our sponsored obstacle course again this year in November 25 and the gymnasts all enjoyed it. Even with the Just Giving fees we still raised a fantastic **£3084.08** which was distributed equally between our 2 nominated charities, Andy's

Man Club and Fife Type 1 Warriors. Each charity was grateful to receive a fantastic £1542.04 each and we are sure this was put to good use in their respective fields!

Fife Gymnastics Network (Fife Squad): We currently have 7 gymnasts training with both KGC and Fife and the girls have been enjoying the challenge of developing their skills across all 4 pieces. As a feeder club we will continue to put suitable gymnasts forward for Fife trials at set points in the year. We are awaiting the next trial dates and will be in touch with parents / carers if appropriate.

Fife College Fitness Sessions: A group of 10 gymnasts attended extra strength and conditioning sessions led by Fife college students. This was part of their Fitness projects and was a great opportunity our gymnasts thoroughly enjoyed.

Competitions: Our Monday gymnasts took part in the Fife GC and our own Open competition this year. All gymnasts produced some great performances, and we had lots of medal and ribbon winners. All detailed results and pictures can be found on our Facebook page.

Club Championships Competition: Another great day was had at our 25th Annual Club Championships in May. We had to move it earlier due to other commitments in June. It was so great to see everyone working so hard towards their goals and performing in front of their families. The club championship was also a good fundraiser for us and as ever we appreciate all your support with our tombola, cake & candy and second-hand leotard stall. Thanks to the committee for all their hard work pulling this together. We also had a good number of people volunteer to help the night before and on the day; this was very much appreciated and allowed the competition to run smoothly. Again, results and pictures can be found on our Facebook page.

Financial Review

Our main source of funding is fees which are charged to parents and guardians of the children attending the coaching sessions.

We are also very grateful to two of our younger members along with their parents who raised £1,042 during the year, both of whom chose Kirkcaldy Gymnastics Club as their nominated charity.

Each November, we hold a sponsored obstacle course with all funds raised paid out to 2 deserving charities. This year, we raised £3,084 which was split equally between Andy's Man Club and Fife Type 1 Warriors/British Diabetics.

Receipts on the unrestricted funds were £74,309 mainly from subscriptions of £57,132. Payments for the year were £66,139 with the main costs being that paid in respect of coaches' expenses £27,315, hall hire from Fife Council £12,127, coaches' courses £2,029 and membership fees paid to British Gymnastics £6,346.

Due to the current cost of living crises and despite rises seen in costs such as hall hire, we have been able to retain the membership fees at the same level as the previous unincorporated association which means that the fee levels paid by gymnasts has not increased since 2016.

The charity holds a small quantity of leotard stock for resale. No stocktake was undertaken at the year end and the trustees consider the value to be immaterial to the accounts. Going forward, a stocktake will be undertaken on the 31st of March each year.

Reserves Policy

Due to the fact that the club operates from the local High School which is a community use facility with the club's equipment stored unsecured on site, we have been unable to obtain insurance for the equipment to protect against damage, theft or flooding. It is estimated that the cost to replace all the equipment in one go would be in the region of £60,000. As a result, these funds have been set aside to ensure ongoing continuity of the club.

Plans for future period

With the club operating from a community use facility within the local High School, there are various restrictions placed on the club in terms of gym availability. Times are limited to weekday evenings and Saturday mornings with equipment having to be brought out and stored away after each session.

In addition, the inability to obtain the necessary insurance cover against damage to equipment has a financial impact on the club as cash reserves require to be maintained to replace equipment at short notice.

The club are therefore keen to explore the possibility of moving to suitable alternative premises.

Approved by the trustees on 30 September 2026 and signed on their behalf by

Kevin Thomson
Trustee (Treasurer)

Dawn Blair
Trustee (Secretary)

**Statement of Receipts and Payments for the
year ended 31 March 2026**

	Unrestricted Funds	Restricted Funds	Year Ended 31 March 2026	Year Ended 31 March 2025
Receipts	£	£		£
Donations	-	-	-	-
Grants	-	-	-	524
Receipts from charitable activities	68,901	-	68,901	60,436
Fundraising	4,550	-	4,550	2,768
Other activities	-	-	-	-
Bank Interest Received	-	858	858	1,059
Total Receipts	<u>73,451</u>	<u>858</u>	<u>74,309</u>	<u>64,787</u>
 Payments				
Fundraising costs	-	-	-	-
Payments relating directly to charitable activities	57,944	-	57,944	41,243
Governance Costs	200	-	200	200
Purchase of Equipment	4,911	-	4,911	4,543
Grants and donations	3,084	-	3,084	2,141
Total Payments	<u>66,139</u>	<u>-</u>	<u>66,139</u>	<u>48,127</u>
 Surplus/(Deficit) for the year	 7,312	 858	 8,170	 16,660
Transfers to / (from) funds			-	-
Surplus/(Deficit) for the year	<u>7,312</u>	<u>858</u>	<u>8,170</u>	<u>16,660</u>

Statement of Balances as at 31 March 2026

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Opening cash at bank and in hand	27,073	61,155	88,228	71,568
Surplus/(Deficit) for the year	<u>7,312</u>	<u>858</u>	<u>8,170</u>	<u>16,660</u>
Closing cash at bank and in hand	<u><u>34,385</u></u>	<u><u>62,013</u></u>	<u><u>96,398</u></u>	<u><u>88,228</u></u>

Bank and Cash Balances

Cash	-	-	-	-
Bank of Scotland Current Account	12,319	-	12,319	8,391
Royal Bank of Scotland Current Account	12,065	-	12,065	8,682
Royal Bank of Scotland Savings Account	-	61,443	61,443	60,817
Royal Bank of Scotland Savings Account	<u>10,000</u>	<u>570</u>	<u>10,570</u>	<u>10,338</u>
	<u><u>34,385</u></u>	<u><u>62,013</u></u>	<u><u>96,398</u></u>	<u><u>88,228</u></u>

Other assets – unrestricted fund

Equipment		24,500	20,000
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Liabilities

Coaching expenses January to March	8,933	8,283
Fife Council Hall Hire for March	1,716	1,626
Scottish Gymnastics		203
Fife Council Printing Services	90	-
Fife Council Canteen Services	<u>177</u>	<u>-</u>
	<u><u>10,916</u></u>	<u><u>10,112</u></u>

Notes to the accounts for the year ended 31 March 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions relate to the cost of replacing all equipment used by the charity. Since the charity operates from the local High School which is a community use facility, and the equipment is stored unsecured on site, we have been unable to obtain insurance for the equipment to protect against damage, theft or flooding. It is estimated that the cost to replace all the equipment in one go would be in the region of £60,000. As a result, these funds have been set aside to ensure ongoing continuity of the charity. However, this will be reviewed on an annual basis.

3. Related party transactions

A total of £9,086 was paid to trustees relating to expenses paid by the club in their capacity as club coaches for the provision of coaching services in line with the constitution.

A total of £2,352 was paid to trustees in respect of reimbursements relating to their purchase of goods and services on behalf of the club.

A total of £7,830 was paid to relatives of the trustees who are club coaches for the provision of coaching services.

4. Donations

Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
-	-	-	-

5. Grants Received

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Sportscotland Coach Education Subsidy		-		164
Fife Community Grant		-		360
	<u>-</u>	<u>-</u>	<u>-</u>	<u>524</u>

6. Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Coaching Expenses	27,315	-	27,315	17,061
Coaches Courses	2,029	-	2,029	2,931
Hall Hire	12,127	-	12,127	10,660
Miscellaneous	2,848	-	2,848	1,774
Membership Fees	6,346	-	6,346	5,099
Leotard and uniform purchases	4,743	-	4,743	2,222
Club competitions	2,410	-	2,410	1,426
Online payment fees	127	-	127	71
	<u>57,944</u>	<u>-</u>	<u>57,944</u>	<u>41,244</u>

7. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Independent Examiners Fee	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>

8. Transfers between funds

No funds were transferred from Unrestricted to Restricted funds during the financial year.