

Charity Name

Charity Number

Registered Address

Current Trustees

Structure, Governance & Management

Constitution

Charitable Purposes

Activities

Financial Review

Reserves Policy



# Inverness Gymnastics Club

Appointed 24/07/18  
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The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 25<sup>th</sup> July 2018. The SCIO has replaced the former unincorporated Club which previously operated in the same name. It has a single tier membership structure.

Trustees are elected at the Annual General Meeting. There must be a minimum of three trustees. Membership of the Club is open to all parents and guardians of children at the Club, adults involved with the club's operation, and interested members of the local community.

**Scottish Charity Number – SC0 48577**

**Annual Report & Accounts for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020**

To encourage public participation in the amateur sport of gymnastics by young persons of all abilities, particularly in Inverness and the surrounding areas, by providing gymnastics facilities, activities and training to improve the fitness, health and well-being of the persons for whom the activities are intended.

Inverness Gymnastics Club (SC048577) is the largest provider of gymnastics in the city, and the only club operating in association with the National Governing Body. IGC operates a large number of gymnastics classes from BabyGym and preschool through to competitive and development club sessions, working with Scottish Gymnastics and neighbouring clubs to build capacity in the sport, and support gymnasts to develop their skills, meet new friends and enjoy an active lifestyle.

The primary source of funding is generated through class fees. Fundraising efforts are undertaken throughout the year, and a calendar of competitions run annually provides an opportunity for further revenue generation.

All funds generated are resourced to further the charitable activities namely through venue hire, coaching costs, coach training and development, travel expenses, and equipment purchases, repairs and maintenance.

The Trustees oversee an increase in reserves over the course of the year, as tasked in the previous years report. Despite a successful growth in the financial sustainability and overall funds available, the impact of Covid 19, and its closure of operations towards the end of FY19-20 are projected to have an impact on the overall financial balance, as the Club looks to support its coaching workforce and meet any requirements associated with a safe return.

## Reference & Administrative Information

<b>Charity Name</b>	Inverness Gymnastics Club		
<b>Charity Number</b>	SC048577		
<b>Registered Address</b>	59 Midmills Road Inverness IV2 3QJ		
<b>Current Trustees</b>	Chairman	John Humphries	Appointed 24/07/18
	Vice Chair	Allan MacRae	Appointed 24/07/18
	Secretary	Amanda Darroch	Appointed 24/07/18
	Treasurer	Kathyn Talbot-Heigh	Appointed 24/07/18
		Liz Danby	Appointed 24/07/18

## Structure, Governance & Management

<b>Constitution</b>	The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 25 <sup>th</sup> July 2018. The SCIO has replaced the former unincorporated Club which previously operated in the same name. It has a single tier membership structure.
<b>Appointment of Trustees</b>	Trustees are elected at the Annual General Meeting. There must be a minimum of 5 and a maximum of 12 trustees including officer bearer roles. Membership of the board is open to all parents and guardians of children at the Club, adults involved with the club's operation, and interested members of the local community.
<b>Charitable Purposes</b>	To encourage public participation in the amateur sport of gymnastics by young persons of all abilities, particularly in Inverness and the surrounding areas, by providing gymnastics facilities, activities and training to improve the fitness, health and well-being of the persons for whom the activities are intended.
<b>Activities</b>	Inverness Gymnastics Club (SC048577) is the largest provider of Gymnastics in the city, and the only club operating in association with the National Governing Body. IGC operates a large number of gymnastics classes from BabyGym and preschool through to competitive and development club sessions, working with Scottish Gymnastics and neighbouring clubs to build capacity in the sport, and support gymnasts to develop their skills, meet new friends and enjoy an active lifestyle.
<b>Financial Review</b>	<p>The primary source of funding is generated through class fees. Fundraising efforts are undertaken throughout the year, and a calendar of competitions run annually provides an opportunity for further revenue generation.</p> <p>All funds generated are resourced to further the charitable activities namely through venue hire, coaching costs, coach training and development, travel expenses, and equipment purchases, repairs and maintenance.</p>
<b>Reserves Policy</b>	The Trustees oversaw an increase in reserves over the course of the year, as tasked in the previous years report. Despite a successful growth in the financial sustainability and overall funds available, the impact of Covid 19, and its closure of operations towards the end of FY19-20 are projected to have an impact on the overall financial balance, as the Club looks to support its coaching workforce and meet any requirements associated with a safe return.

## Chairman's Report

Throughout the nine months before the Covid-19 lockdown, IGC continued working to maximise the opportunities for gymnastics in the area, identifying possibilities to increase class capacities, fill spaces efficiently, and increase hours for our competitive gymnasts where possible.

The year started with the World Gymnaestrada in Dornbirn, Austria in July with IGC sending it's largest team to date. This trip was the culmination of nearly two years training and fundraising and was a great success for all those who attended. Positive feedback was received from coaches, gymnasts, parents and British Gymnastics on the Club's performances, and overall conduct.

Across the year, we continued to focus on Coach Development with Hilary Steer and Ana McGonigal completing their level 1 qualification, and Kathryn Talbot-Heigh, Nikki Sculthorpe, Coral Allan, Kayleigh Smith, and Rheighen Cassels-McGregor completing their Level 2. Head Coach Louise Humphries also completed her BSc in Developing Athletes Through Professional Practice as part of the Scottish Gymnastics Pathway Programme.

I was also fortunate enough in successfully applying to be part of the Scottish Gymnastics Team Manger programme. In this role I travelled with the Scottish Trampoline, DMT and Tumble Squad competing in Loulé, Portugal in November, and the Scottish TeamGym Performance Squad to attend an International Training Camp in Sweden in February.

Again working with Scottish Gymnastics, I was grateful to be included in the first Cohort of Tutors trained to deliver the new SG Leadership Course – this course is targeted at teenagers and adult helpers, volunteers or club members looking to develop their leadership skills, and it is hoped that we will be delivering these courses in FY2021 following the easing of restrictions.

Across all disciplines, we saw a significant growth in skill level and attainment, as well as an increase in trips, camps, and sessions working with other clubs. Our senior MAG gymnasts travelled to Hamilton, and Fyrish to make use of their facilities and resources, with Josh Talbot-Heigh training in the later part of the year with West Lothian GC at Lasswade alongside National Performance Pathway gymnasts and coaches. Our TeamGym gymnasts attended a second camp at Fyrish GC attended by High Performance Coaches from Denmark.

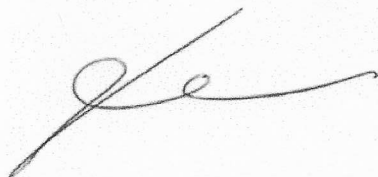
Our annual Highland and Christmas Beginner Floor and Vault Competitions both saw a return to higher numbers of entries, continuing to support opportunities for Gymnasts in the Highland region, and support the Club's fundraising efforts.

Whilst the year was shorter than planned, our Competition schedule was busy with the addition of our first MAG entry to the Newcastle Halloween event, our first attendance at the WAG Development Competition in Hamilton, and a large MAG & WAG representation at West Lothian GC's inaugural Floor & Vault Competition. The impact of Covid-19 saw the cancellation of a number of competitions across all disciplines, including the Club's first entry to the Scottish Artistic Championships, and scheduled competitions for our TeamGym and WAG Gymnasts.

The lockdown and it's impact on events also saw the cancellation of Gymfest 2020, to the disappointment of all gymnasts and coaches who had been working hard in preparation through Autumn and Winter.

Following WG2019, the club was able to focus fundraising efforts towards equipment with a number of initiatives and donations raising over £2,600. With the success of our competition programme, we were able to invest over £8,000 on equipment, and over £5,000 on coach education and development.

The impact of Covid-19 saw the Club cease all in person activity on the 17<sup>th</sup> March, shortly before the National Lockdown on the 23<sup>rd</sup>. Recognising the impact of this situation on our club community, our coaches spent the last three months of the financial year voluntarily delivering 12 weekly Zoom sessions, and a programme of weekly "At Home" YouTube videos. The club also employed its social media channels to keep members engaged, and to support physical and mental health. The Board of Trustees moved quickly to approve funding to support a small number of our coaching team who were ineligible for Government support initiatives, and to apply to a number of resilience grants.



John Humphries – Club Chairman

**Inverness Gymnastics Club**

**Scottish Charity Number SC048577**

**Independent Examiner's Report to the Trustees**

I report on the accounts of the charity for the year ended 30 June 2020.

**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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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.

**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
  - 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.

Name: Jennifer MacDonald

Jennifer MacDonald  
J M Accountancy Services  
Ardkairne  
Cantraywood  
Croy  
Inverness  
IV2 5PR

Date: 17/02/21

**Inverness Gymnastics Club SCIO  
Statement of Receipts and Payments  
for the Period ended 30 June 2020**

	Unrestricted Funds	Restricted Funds	Year ended 30-Jun-20
	Note		
<b>Receipts</b>			
Donations	6	2,638	2,638
Grants	7	0	0
Refundable receipts		0	6,596
British Gymnastics subscriptions		0	11,449
Scottish Gymnastics pathway		0	0
Gymnaestrada		0	3,218
Gymfest		0	0
Scottish Schools		0	1,371
Receipts from charitable activities	8	138,319	138,319
<b>Total receipts</b>		<u>140,957</u>	<u>22,634</u>
			<u>163,591</u>
<b>Payments</b>			
British Gymnastics subscriptions		1,611	11,449
Scottish Gymnastics pathway		0	65
Gymnaestrada		0	8,896
Gymfest		0	0
Cost of charitable activities	9	145,204	145,204
Governance costs		0	0
<b>Total payments</b>		<u>146,815</u>	<u>20,410</u>
			<u>167,225</u>
Surplus/(Deficit)		(5,858)	2,224
Transfers between funds		0	(3,634)
<b>Surplus/(Deficit) for the year</b>		<u>(5,858)</u>	<u>2,224</u>
			<u>(3,634)</u>

**Inverness Gymnastics Club SCIO  
Statement of Balances at 30 June 2020**

	Unrestricted Funds	Restricted Funds	Total 2020
Surplus/(Deficit) Brought forward	13,536	5,743	19,279
Surplus/(Deficit) for the year	(5,858)	2,224	(3,634)
Closing cash in bank and in hand	<u>7,678</u>	<u>7,967</u>	<u>15,645</u>
<b>Bank and Cash Balances</b>			
Bank account	7,678	7,967	15,645
Paypal account	0		0
Cash in hand	0		0
	<u>7,678</u>	<u>7,967</u>	<u>15,645</u>
<b>Other assets - unrestricted funds</b>			
Gymnastics equipment			51,065
Stock			4,451
			<u>55,516</u>

**Inverness Gymnastics Club SCIO**

**Notes on the accounts for the year ended 30 June 2020**

**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 Regulations 2006 (as amended) 2005 and the Charities Accounts (Scotland)

**2 Nature and purpose of funds**

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

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

**3 Trustee remuneration**

The following Trustee remuneration relates to less than 50% of the total number of trustees as required by the Club' constitution. Furthermore, the remuneration payments relate solely to coaching hours in line with all other coaches within the organisation, and the Club's policy for payments to coaches. John Humphries £11,296, Kathrynn Talbot-Heigh £2,845.

**4 Trustee expenses**

The following expenses paid to trustees relate to travel expenses in line with the club's expense policy - namely expenses paid for mileage at a capped and preferred rate. This rate is applicable to all coaches, officials, and club members for preferred travel to undertake or further the club's charitable activities: John Humphries £879 , Kathrynn Talbot-Heigh £100.00.

**5 Related party transactions**

Payments totalling £4,000 were made to Rosamund Humphries for weekly financial administration work (at a rate of £100 per week for weeks worked. This is a historical arrangement from prior to the Club's charitable registration, and has been agreed by the current Board. Remuneration is based on the volume of transactions administered and the value of experience and knowledge. Connotation of this agreement was voted unanimously by the board of Trustees with the exception of the Chair who abstained from voting due to the familial conflict of interest.

The following expenses paid to individuals related to travel expenses in line with the club's expense policy - namely expenses paid for mileage at a capped and preferred rate. This rate is applicable to all coaches, officials, and club members for preferred travel to undertake or further the club's charitable activities: Louise Humphries £324.

Payments of £14,232 were made to Louise Humphries for coaching throughout the year. These payments relate solely to coaching hours, and are in line with all other coaches within the organisation, and the Club's policy for payments to coaches.

**6 Donations**

	Unrestricted Funds	Restricted Funds	Year ended 30-Jun-20
Milano commission	390		390
Loch Ness Marathon	275		275
Charities Trust	700		700
Cap Gemini	500		500
Ben Wyvis School of dance	555		555
Small donations	218		218
	<u>2,638</u>	<u>0</u>	<u>2,638</u>

**7 Grants received**

	Unrestricted Funds	Restricted Funds	Year ended 30-Jun-20
	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

**8 Receipts from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 30-Jun-20
Competitive gym fees	29,507		29,507
Recreational gym fees	79,019		79,019
Weekly/holiday fees	10,963		10,963
Competition income	13,110		13,110
External competition entries	3,552		3,552
Sale of kit	1,840		1,840
Other Fundraising events	329		329
	<u>138,319</u>	<u>0</u>	<u>138,319</u>

**9 Cost of charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2020
Coaching fees and administration	87,447		87,447
Hall hire	30,641		30,641
Coaching Courses and Expenses	5,329		5,329
Gymfest contribution	0		0
Competitions Entry Fees	3,945		3,945
Club competition	2,049		2,049
Highland competition	3,461		3,461
Recreational fund raising	1,047		1,047
Purchase of kit/clothing	1,232		1,232
Equipment, repairs and replacements	916		916
Printing	1,094		1,094
Paypal charges	184		184
Sundries	304		304
Equipment purchases	7,555		7,555
	<u>145,204</u>	<u>0</u>	<u>145,204</u>



The financial statements were approved by the Trustees and were signed on its behalf by:-

Signature Wally O'Connell

Date 18th February 2021

Position Treasurer

Signature [Signature]

Date 18th February 2021

Position CASHIERMAN.