

# FRISKIS & SVETTIS ABERDEEN

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2025

	<i>2025 Accounts</i>			<i>2024 Accounts</i>
	<b>2025</b>	<b>2026</b>	<b>Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Membership Fees	4,760	2,960	7,720	8,180
Leader Fees	-		-	260
F&S Training	-		-	-
Leader Devel & Training	-		-	365
Misc	-		-	16
Class Levy	-		-	5
Donations	-		-	1
<b>Total Income</b>	<b>4,760</b>	<b>2,960</b>	<b>7,720</b>	<b>8,827</b>
<b>EXPENDITURE</b>				
F&S Affiliation Fee	2,351		2,351	2,225
AGM Expenses	221		221	84
Printing/Publicity	1,632		1,632	2,562
Website	-		-	46
Charity (ACVO) / Donations	75		75	-
Viking Hiking	768		768	780
Viking Hiking Insurance	318		318	280
F&S Training	-		-	-
Leader Training / Devt.	673		673	996
Bank Charges	15		15	30
Audit Fee	142		142	135
Gifts / Prizes	55		55	27
<b>Total Expenditure</b>	<b>6,249</b>	-	<b>6,249</b>	<b>7,165</b>
<b>Surplus for Year</b>			<b>1,471</b>	<b>1,662</b>
<b>Represented by:</b>	<b>£</b>			<b>£</b>
Opening Bank Balance	14,093			12,491
Closing Bank Balance	15,564			14,093
Cash	-			60
<b>Net Increase in Funds</b>	<b>1,471</b>			<b>1,662</b>

# FRISKIS & SVETTIS ABERDEEN

## Financial Report for the year ending December 2025

I have prepared the Income & Expenditure Accounts on the basis of information supplied to me from the Friskis Aberdeen's records.

It is the responsibility of the Treasurer to ensure that proper accounting records are maintained in accordance with acceptable accounting practice.

My review included examination, on a test basis, of evidence supplied of relevance to the amounts and disclosures in the financial statements.

In my opinion the Income & Expenditure Accounts give a true and fair view of the state of the Association's affairs as at 31st December 2025.

### Increase in Funds

Accumulated reserves increased by +£1,471 during 2025.

### Membership

2025 figures include 148 memberships paid in advance for 2026 @ £20 each.

After accruing membership fees to the correct years, during 2023 there were 349 paying members. Paying members for 2024 totalled 386.

Likewise, paying members for 2025 totalled 372 (of 379 all together).

The Association is mindful of the need to maintain numbers by promoting their classes - for example at Well-Being festivals, by placing magazine advertisements, and by leafleting. The Association invested £1,632 in promoting their classes during 2025 and this has paid off.

### Expenditure

Total expenditure for 2025 amounted to £6,249 compared to £7,165 for 2024.

Costs include paying for the RIKS affiliation fee, Publicity, Leader training & development.

Membership numbers are stable and there is healthy balance in the bank to fund future activity.

Affiliation fees paid in January 2025 amounted to £2,351 compared to £2,225 for 2024.

### Reserves

There is a healthy reserve now of £15,564 which is equivalent to two years expenditure.



Julie Vickers

Date 12th February 2026

On behalf of the Committee I confirm that to the best of my knowledge all relevant accounting information has been made available for review.



John Gregory, Treasurer

Date 12th February 2026

