

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	07	2023	To	30	06	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Highland Basketball Club
SC033881
24 Inverlochy Crescent
Inverness
Postcode IV2 6EP

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chairperson		
2	Treasurer		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Highland Basketball Club is an unincorporated association.

It is affiliated with Basketball Scotland, the recognised national governing body for the sport of basketball in Scotland.

Trustee recruitment and appointment

The trustees during the year were those appointed at the Annual General Meeting.

Objectives and activities

Charitable purposes

The aims and objectives of the club are as follows:

1. To offer coaching, training and competitive opportunities for basketball players, coaches and officials.
2. To promote the club and basketball in the community.
3. To ensure a duty of care to all members of The Club.
4. To ensure a duty of care to all members of visiting clubs.
5. To provide all its services in a way that is fair to everyone.

Summary of the main activities in relation to these objects

The main activities during the year were as follows:

1. Running of Senior Men, Senior Women and Under 18, Under 16, Under 14, Under 12, Under 10 and Under 8 Boys and Girls teams.
2. Supporting coaches and officials with further education opportunities.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Season 23/24 was a great success for our SBC National League teams, as our U14 girls won their league undefeated and our U16 girls represented well as they reached Final 4s of the SBC league.

The club also performed well at all regional competitions, giving opportunities to play for many age groups for both boys and girls. Again this year we have several girls within the Scottish national squad.

Membership numbers increased to the region of 160 registered youth players over the season, as well as our senior men and ladies groups continuing to grow. We also introduced Over-40 Masters basketball this season, with our eldest player being 76 years old.

Challenges continue to be venue and travel costs and availability. A number of venue condition issues have limited our participation at times throughout the season. As a club we have managed to navigate these issues by combining sessions, etc, however venue conditions continue to be variable and basketball equipment unreliable at times. We continue to raise funds to support player costs and make access to basketball as affordable as possible.

Club initiatives such as developing school basketball and officials have been successful. Bears ran a primary schools tournament under their own "ELEVATE" banner. This provided opportunities for non-club players to play competitive and inclusive basketball without the need to fully commit to a club structure.

Volunteer numbers remain healthy, with a number of parent groups assisting our volunteer coaches with sessions and travel.

Overall, season 23/24 can be deemed as successful in terms growing the game in the Highlands.

Financial review

Brief statement of the charity's policy on reserves

Unrestricted funds represent income received but not yet utilised in supporting charitable activities.

Restricted funds represent income received for specific purposes.

As at 30th June 2024 the charity was in a cash positive position.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	29/03/2025	

Highland Basketball Club

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Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	July	2023		30	June

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,512				1,512	100
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,352				1,352	3,203
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	38,569				38,569	31,735
					-	
A1 Sub total	41,433	-	-	-	41,433	35,038
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	41,433	-	-	-	41,433	35,038
A3 Payments						
Expenses for fundraising activities	-				-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	41,699				41,699	40,361
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	41,699	-	-	-	41,699	40,361
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	41,699	-	-	-	41,699	40,361
Net receipts / (payments)	(266)	-	-	-	(266)	(5,323)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(266)	-	-	-	(266)	(5,323)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,091	567			3,658	8,414
	Surplus / (deficit) shown on receipts and payments account	(266)				(266)	(5,323)
						-	
						-	
	Cash and bank balances at end of year	2,825	567	-	-	3,392	3,091
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

29 March 2025

Highland Basketball Club

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds

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Highland Basketball Club

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Highland Basketball Club					
	Registered charity number	SC033881					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	07	2023	to	30	06	2024
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p> <p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed: Name: Relevant professional qualification(s) or body (if any): Address:				Date:	29/03/25		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Not applicable