

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Ellon and District Sports Development
Trust (SCIO)

J M Taylor Accountants Limited
7 Ythan Terrace
Ellon
Aberdeenshire
AB41 9LJ

Ellon and District Sports Development
Trust (SCIO)

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for the Year Ended 31 July 2025

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Ellon and District Sports Development
Trust (SCIO)

Report of the Trustees
for the Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 Ellon and District Sports Development Trust (EDSDT) continues to advance the public participation in sport and provides and organises recreational facilities to the residents of Ellon and the surrounding area by maintaining, managing and administering the Meadows Sports Centre.

ACHIEVEMENTS AND PERFORMANCE

The artificial pitch was replaced with a new 3G surface, which was completed to the highest standard. We also completed the irrigation system, providing many outdoor spaces and dramatically reducing water costs. After successfully completing these major projects, we were committed to continuing our prioritised repair and improvement of all facilities. The staff team also developed skills and knowledge to fulfil their duties and further improve the safe and successful running of the Meadows.

FINANCIAL REVIEW

Financial position

As at the year-end date the combined cash & bank balances are £180,335 (2024 £189,491)

While we carried forward a significant uplift in funds, this was mainly due to the timing of the grant receipts before being paid.

Principal funding sources

Income from the utilisation of our facilities as consent continued to grow. We are grateful to have successfully obtained grants to support many of the larger projects, including Land Trust funding, Kinmuck Energy Fund and SFA.

Reserves policy

The reserves are reviewed bi-monthly at the Trustees meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

As per our constitution, anyone may become a Trustee (apart from those 'disqualified'), and they may also be nominated from the various 'Trust Clubs' (1 x nomination each per club, except Ellon Rugby who may have 2 x nominations). In addition we try to bring in independent trustees who may bring particular skills/ expertise/ experience/ diversity. Maximum 12 x trustees, minimum 4 x trustees, appointments approved at meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC045921

Principal address

The Meadows Sports Centre
The Meadows
Ellon
Aberdeenshire
AB41 9QJ

Ellon and District Sports Development
Trust (SCIO)

Report of the Trustees
for the Year Ended 31 July 2025

Trustees

I Birnie (appointed 1.8.24)

I Morris

A Bridgeford

A MacDonald

P Vavangas

D Hawthorn

S Callander

N Topping

Independent Examiner

Ruth Howie CA

J M Taylor Accountants Limited

7 Ythan Terrace

Ellon

Aberdeenshire

AB41 9LJ

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N Topping', written over a horizontal line.

N Topping - Trustee

Independent Examiner's Report to the Trustees of
Ellon and District Sports Development
Trust (SCIO)

I report on the accounts for the year ended 31 July 2025 set out on pages four to ten.

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)(a) to (c) 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 8 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.



Ruth Howie CA
The Institute of Chartered Accountants of Scotland

J M Taylor Accountants Limited
7 Ythan Terrace
Ellon
Aberdeenshire
AB41 9LJ

Date:28/04/26.....

Ellon and District Sports Development
Trust (SCIO)

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	Unrestricted fund £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Income		368,114	-	368,114	309,109
Other income	2	1,350	-	1,350	410,163
Investment income	3	4,196	-	4,196	-
Total		<u>373,660</u>	<u>-</u>	<u>373,660</u>	<u>719,272</u>
EXPENDITURE ON					
Charitable activities					
Staff costs		1,566	-	1,566	-
Depreciation		6,381	-	6,381	71,211
Club operating expenses		274,032	-	274,032	188,842
Premises costs		16,397	-	16,397	38,415
Gym operating costs		7,183	-	7,183	-
Postage and stationery		-	-	-	2,750
Repairs and renewals		73,417	-	73,417	43,842
Cleaning		4,948	-	4,948	4,506
Bank charges		358	-	358	1,263
Total		<u>384,282</u>	<u>-</u>	<u>384,282</u>	<u>350,829</u>
NET INCOME/(EXPENDITURE)		(10,622)	-	(10,622)	368,443
Transfers between funds	9	436,542	(436,542)	-	-
Net movement in funds		425,920	(436,542)	(10,622)	368,443
RECONCILIATION OF FUNDS					
Total funds brought forward		249,868	436,542	686,410	317,967
TOTAL FUNDS CARRIED FORWARD		<u>675,788</u>	<u>-</u>	<u>675,788</u>	<u>686,410</u>

The notes form part of these financial statements

Ellon and District Sports Development
Trust (SCIO)

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	6	495,968	-	495,968	510,642
CURRENT ASSETS					
Debtors	7	12,611	-	12,611	11,088
Cash at bank and in hand		180,335	-	180,335	189,490
		<u>192,946</u>	<u>-</u>	<u>192,946</u>	<u>200,578</u>
CREDITORS					
Amounts falling due within one year	8	(13,126)	-	(13,126)	(24,810)
NET CURRENT ASSETS		<u>179,820</u>	<u>-</u>	<u>179,820</u>	<u>175,768</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>675,788</u>	<u>-</u>	<u>675,788</u>	<u>686,410</u>
NET ASSETS		<u>675,788</u>	<u>-</u>	<u>675,788</u>	<u>686,410</u>
FUNDS	9				
Unrestricted funds:					
General fund				675,788	249,868
Restricted funds:					
Restricted fund				-	436,542
TOTAL FUNDS				<u>675,788</u>	<u>686,410</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:



N Topping - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Sports equipment	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

There are no restricted funds as at 31st July 2025.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Ellon and District Sports Development
Trust (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES - continued

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

2. OTHER INCOME

	31.7.25	31.7.24
	£	£
Grants - unrestricted	1,350	1,000
Grants - restricted	-	406,073
Donations received	-	3,000
Portacabin hire	-	90
	<u>1,350</u>	<u>410,163</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Deposit account interest	<u>4,196</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Ellon and District Sports Development
Trust (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

5. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	171,819	153,454
Social security costs	7,183	8,208
Other pension costs	358	9,484
	<u>179,360</u>	<u>171,146</u>

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
Management	1	1
Other	9	9
	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 August 2024	528,552	55,437	5,820
Additions	54,425	3,750	-
At 31 July 2025	<u>582,977</u>	<u>59,187</u>	<u>5,820</u>
DEPRECIATION			
At 1 August 2024	72,755	32,980	3,619
Charge for year	58,298	6,552	386
At 31 July 2025	<u>131,053</u>	<u>39,532</u>	<u>4,005</u>
NET BOOK VALUE			
At 31 July 2025	<u>451,924</u>	<u>19,655</u>	<u>1,815</u>
At 31 July 2024	<u>455,797</u>	<u>22,457</u>	<u>2,201</u>

Ellon and District Sports Development
Trust (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

6. TANGIBLE FIXED ASSETS - continued

	Sports equipment £	Computer equipment £	Totals £
COST			
At 1 August 2024	68,267	979	659,055
Additions	-	-	58,175
	<hr/>	<hr/>	<hr/>
At 31 July 2025	68,267	979	717,230
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 August 2024	38,345	714	148,413
Charge for year	7,480	133	72,849
	<hr/>	<hr/>	<hr/>
At 31 July 2025	45,825	847	221,262
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 July 2025	22,442	132	495,968
	<hr/>	<hr/>	<hr/>
At 31 July 2024	29,922	265	510,642
	<hr/>	<hr/>	<hr/>

The building is owned by Aberdeenshire Council and forms part of the 99 year lease. The trust were, in fact, the original owners of the land and buildings, however, both were conveyed to the council prior to the lease being drawn up.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade debtors	10,824	9,859
Other debtors	1,787	1,229
	<hr/>	<hr/>
	12,611	11,088
	<hr/>	<hr/>

Ellon and District Sports Development
Trust (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade creditors	4,460	10,346
Taxation and social security	1,566	3,054
Other creditors	7,100	11,410
	<u>13,126</u>	<u>24,810</u>

9. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	Transfers between funds	At 31.7.25
	£	£	£	£
Unrestricted funds				
General fund	249,868	(10,622)	436,542	675,788
Restricted funds				
Restricted fund	436,542	-	(436,542)	-
TOTAL FUNDS	<u>686,410</u>	<u>(10,622)</u>	<u>-</u>	<u>675,788</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	373,660	(384,282)	(10,622)
TOTAL FUNDS	<u>373,660</u>	<u>(384,282)</u>	<u>(10,622)</u>

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	234,966	14,902	249,868
Restricted funds			
Restricted fund	83,001	353,541	436,542
TOTAL FUNDS	<u>317,967</u>	<u>368,443</u>	<u>686,410</u>

Ellon and District Sports Development
Trust (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,199	(298,297)	14,902
Restricted funds			
Restricted fund	406,073	(52,532)	353,541
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>719,272</u>	<u>(350,829)</u>	<u>368,443</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

11. RESTRICTED FUNDS

In the prior year, the charity received restricted grants for specific capital projects, namely gym equipment, 3G pitch resurfacing, irrigation system installation, and paddock fencing. These funds were subject to donor-imposed conditions requiring that they be applied solely to the specified purposes.

All such funds were fully expended in the prior year in accordance with the restrictions attached, and the related projects were completed. The restrictions were therefore satisfied in full at that time.

Accordingly, there are no restricted fund balances brought forward or carried forward in respect of these projects in the current financial year

Ellon and District Sports Development
Trust (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
INCOME AND ENDOWMENTS		
Income		
Sports hall	78,692	81,473
Fitness suite	100,336	77,073
Fitness classes	21,655	19,183
Astroturf / 3G	95,669	57,703
Field	63,362	66,645
Corporate income	4,712	3,575
Confectionary & drinks	2,840	3,457
Admissions	848	-
	<hr/> 368,114	<hr/> 309,109
Other income		
Grants - unrestricted	1,350	1,000
Grants - restricted	-	406,073
Donations received	-	3,000
Portacabin hire	-	90
	<hr/> 1,350	<hr/> 410,163
Investment income		
Deposit account interest	4,196	-
	<hr/> 373,660	<hr/> 719,272
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	171,819	153,454
Fitness instructors	7,183	8,208
Bank & credit card charges	358	2,284
Operating exps - unrestricted	45,951	6,419
Utilities	32,759	27,092
Insurance	11,763	10,290
Computer expenses	-	854
Postage and stationery	1,555	2,750
Field expenses	-	15,772
Sundries	2,437	1,999
Repair & replace - machinery	3,858	11,402
Repair & replace - equipment	10	3,231
Property repairs	20,613	11,920
Carried forward	298,306	255,675

This page does not form part of the statutory financial statements

Ellon and District Sports Development
Trust (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
Charitable activities		
Brought forward	298,306	255,675
Property expenses	6,251	7,526
Improvements to property	58,298	52,855
Plant & Machinery - Depn	6,552	6,183
Fixtures & Fittings - Depn	385	444
Sports equipment - depn	7,480	10,023
Computer Equipment - Depn	132	245
Loss on sale of tangible fixed assets	-	1,461
	<hr/> 377,404	<hr/> 334,412
Support costs		
Other expenditure		
Auditor fees	-	7,200
Independent examination	1,800	-
Accountancy	5,073	3,660
Third party grant costs	-	5,548
Interest on tax	5	9
	<hr/> 6,878	<hr/> 16,417
Total resources expended	<hr/> 384,282	<hr/> 350,829
Net (expenditure)/income	<hr/> <hr/> (10,622)	<hr/> <hr/> 368,443

This page does not form part of the statutory financial statements