

# Ayr Storm Basketball Club

Scotland · Charity number SC048588

## Details

---

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-07-30
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	88 Overmills Road, Ayr, Ayrshire
Postcode	KA7 3LQ
Website	<a href="http://www.ayrstorm.com">www.ayrstorm.com</a>

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** The organisation's purposes are: To advance the public participation in the sport of basketball, through coaching and the availability of recreational and competitive opportunities. To provide recreational activities and facilities, through the sport of basketball, to improve the lifestyles of those attending. The charity provides opportunities for boys and girls starting with age group U8 through to U18, plus men and women from 18 upwards to participate in basketball coaching sessions suitable for their age group. Sessions run 7 days a week across 5 different venues. Members can progress to participate in teams that take part in local league (Strathclyde), regional development and Scottish Championship leagues (SBC). The club runs a Jr.NBA program for the youngest members. For 2024/25 basketball season, the club continued all sections it had in 23/24 with the same number of teams in SLBA but had to review the SBC entry and reduce it based on player mix and expected levels.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** 4. The organisation's purposes are: 4.1 To advance the public participation in the sport of basketball, through coaching and the availability of recreational and competitive opportunities. 4.2 To provide recreational activities and facilities, through the sport of basketball, to improve the lifestyles of those attending.

## Geography

---

- **Main operating location:** South Ayrshire
- **Geographical spread:** Wider, but within one local authority area

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£82,810	£73,434	-	1
2024-07-31	£69,140	£65,098	-	1
2023-07-31	£72,527	£72,189	-	1
2022-07-31	£66,948	£64,780	-	1
2021-07-31	£25,474	£21,909	-	1

**Ayr Storm Basketball Club**

Scotland - Charity number SC048588

---

# Accounts

---

**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	1	August	2024	To	31	July	2025

**Reference and administration details**

<b>Charity name</b>	Ayr Storm Basketball Club
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	<b>SC048588</b>
<b>Charity's principal address</b>	88 Overmills Road
	Ayr
	Ayrshire
	<b>Postcode KA7 3LQ</b>

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

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Danny Gibbons	Treasurer		
2	Alan Nisbet			
3	David Matthewson	Chair		
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**

Constitution:

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 30 July 2018. The charity is governed by its constitution.

**Trustee recruitment and appointment**

The Trustees are recruited by the current board of trustees from the existing club membership as a need is identified. There is a minimum of 3 and a maximum of 10 Trustees.

The Trustees form the board who hold regular meetings controlling the activities of the organisation and overseeing the subgroups and committees that help run the club. The Trustees can co-opt (max 7) new trustees during the year. Trustees are elected each year at the AGM.

## Objectives and activities

**Charitable purposes**

The organisation's purposes are:

To advance the public participation in the sport of basketball, through coaching and the availability of recreational and competitive opportunities.

To provide recreational activities and facilities, through the sport of basketball, to improve the lifestyles of those attending

**Summary of the main activities in relation to these objects**

The charity provides opportunities for boys and girls starting with age group U8 through to U18, plus men and women from 18 upwards to participate in basketball coaching sessions suitable for their age group. Sessions run 7 days a week across 5 different venues.

Members can progress to participate in teams that take part in local league (Strathclyde), regional development and Scottish Championship leagues (SBC). The club runs a Jr.NBA program for the youngest members

For 2024/25 basketball season, the club continued all sections it had in 23/24 with the same number of teams in SLBA but had to review the SBC entry and reduce it based on player mix and expected levels.

**APPENDIX 1**

**Achievements and performance**

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

The trustees continued to meet on a regular basis, with a mix of in-person meetings and Teams calls. The AGM was held in-person again this year. The 2025 Awards night returned to a full evening event at Ayr Town Hall with food, drink, raffle, entertainment and awards. Thanks to the volunteers who stepped forward to organise the event. Congratulations to all players and volunteers who were presented with a 2025 award.

It was another strong year on court. In the SLBA cups, the U14boys were finalists and in a dominate display, they won the cup. In the SLBA leagues we had an impressive 9 Ayr Storm squads competing (teams: 3 Senior Men, 1 Senior Women, 1 U18men, 2 U16men, 2 U14boys) across the 8 leagues. U14boys red won the U14 boys league – making it a league and cup double for them in the 2024-25 SLBA season.

On the national stage, the club continue to be competitive in the Scottish Basketball Championships: The girls were mid table in U18w div1 as were the U18men in div2. The U16m in div2 were in the lower half but secured their place for the next season in a play-in tournament. The U14boys were equal top in div2 but lost out on head to head but did move up to div1. Three club members went on to represent Scotland at their respective age groups: 2 at U14boys and one U17women.

Our Club Development Officer ran another successful Jr NBA program for our younger age groups. This gets the youngest boys and girls active and enjoying the benefits of team sport at an early age. Unfortunately, the successful Friday night Rising Storm at the Citadel stopped due to a refurb that then became a closure. Membership numbers continued at the record high numbers. Available coaches capped further growth, so a long waiting list remained in place. Loss of the only two court hall did not help either.

**Financial review**

**Brief statement of the charity’s policy on reserves**

This is year seven of the club operating as a SCIO. The Trustees focus remained to ensure the reserves are in place to fund the CDO salary commitments as well as hall hires to run activities. There will also be a need to refresh playing kit soon, so reserves are up to cover this future expenditure.

There was a slight dip in membership income, but a grant received meant the overall income was up and we could build the reserves for the stated purposes.

**Details of any deficit**

The club accounts are in a positive state and there are no deficits (reserved or unreserved funds).

**Donated facilities and services (if any)**

**APPENDIX 1**

**Other optional information**

**CDO post**

The plans put in place by the Trustees to ensure the CDO role could be 100% funded by the club were successful. The club received notice from the Adam Wilson Foundation of a grant being awarded to the club, with no conditions on use. The Trustees decided to transfer this sum to the CDO restricted fund and that has helped us use the money we expected to use on salary to instead build our reserves in anticipation of future equipment purchases. The chair of the Trustees continues to work with the CDO on objectives and measuring what is being achieved through the post.

**Trustees:**

We continued with a core of three Trustees meeting at a reduced frequency as the day to day operation was working without the need for monthly trustee input. It is still hoped to increase the number of trustees one day when the right candidate who will add to the existing skills and knowledge is found. The CDO attends the trustee meetings to provide another view. Like many clubs (sport and non-sport) volunteer recruitment and retention is a challenge.

**Future Plans:**

Season 2025-26 will see the club return to being represented at 5 of the national competition levels (2 female, 3 male) run by BasketballScotland. We are already aware there will be challenges maintaining this due to a gap in members at certain age groups that has not been helped by the lack of regional opportunities for U10, U12 and U14 that the governing body used to run. We will continue to highlight this to BasketballScotland. Trustees continue to support the aims of the coaches, CDO and membership as best as can and the goal of full pathway at both SBC and SLBA. Though SLBA is a challenge with the lack of clubs in the West that have youth girl's programs.

The CDO has again secured a Jr NBA program from BasketballScotland and this will again be aimed at our younger sections who don't have any regional leagues to be involved in and will hopeful keep them interested and exited in our sport, aiding retention.

**Declaration**

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

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>		
<b>Date</b>		

## Ayr Storm Basketball Club

SC048588



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Aug	2024		31	July	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	56,490				56,490	61,933
Legacies					-	
Grants	500	17,000			17,500	1,500
Receipts from fundraising activities	6,367				6,367	2,406
Gross trading receipts	1,745				1,745	3,007
Income from investments other than land and buildings	501				501	
Rents from land & buildings					-	
Gross receipts from other charitable activities	207				207	293
<b>A1 Sub total</b>	<b>65,810</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>82,810</b>	<b>69,140</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>65,810</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>82,810</b>	<b>69,140</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	2,447				2,447	
Gross trading payments	1,909				1,909	2,811
Investment management costs					-	
Payments relating directly to charitable activities	52,508	16,570			69,078	62,287
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>56,864</b>	<b>16,570</b>	<b>-</b>	<b>-</b>	<b>73,434</b>	<b>65,098</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>56,864</b>	<b>16,570</b>	<b>-</b>	<b>-</b>	<b>73,434</b>	<b>65,098</b>
<b>Net receipts / (payments)</b>	<b>8,946</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>9,376</b>	<b>4,042</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>8,946</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>9,376</b>	<b>4,042</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	39,822	500			40,322	36,280
	Surplus / (deficit) shown on receipts and payments account	8,946	430			9,376	4,042
						-	-
	<b>Cash and bank balances at end of year</b>	<b>48,768</b>	<b>930</b>	<b>-</b>	<b>-</b>	<b>49,698</b>	<b>40,322</b>
	(Agree balances with receipts and payments account(s))						0

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

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
--	----------

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
---	----------

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Alan Nisbet	table official	10	
Danny Gibbons	referee + table + coach travel	1,067	
David Matthewson	table official + coach travel	80	
Wife of Alan Nisbet + CDO	CDO employee + coach travel	15,505	
Son of Danny Gibbons	referee + table	772	

**C6 Other information**

C5: table official and referee payments were at the fees set by BasketballScotland and Strathclyde League for the competitions they run. Coach travel was a payment based on club travel policy to help with costs to away games for all club coaches). Those payments as mentioned in C5 were to the individuals in those roles and not as for any role as a Trustee.

## Ayr Storm Basketball Club

SC048588

**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 £
player membership fees and subscription payments	56,340				56,340	61,933
eScott ballons donation	150				150	
					-	
					-	
					-	
<b>Total</b>	<b>56,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,490</b>	<b>61,933</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Adam Wilson Foundation		16,500	16,500	
Beatbox		500	500	1,000
NATS			-	500
Glenelly Infrastructure	500		500	
			-	
			-	
			-	
<b>Total</b>	<b>500</b>	<b>17,000</b>	<b>17,500</b>	<b>1,500</b>

## 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 £
Clothes To Order VAT value refunds					-	19
Hall contribution - other clubs	70				70	148
BS Course refund					-	10
B Jennings U16 fun day	137				137	
Equalisation and Cup refs					-	
SM Warm up top contribution					-	18
Bank correction pay in					-	98
					-	
<b>Total</b>	<b>207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207</b>	<b>293</b>

## 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 £
Hall hires for basketball sessions	27,092				27,092	27,315
Mach day officials fees (Referee and Table)	10,618				10,618	9,526
Club and Player membership fees of BasketballScotland	75				75	120
Entry fees (BasketballScotland and SLBA)	3,456				3,456	1,075
Playing Kits, training tops and warmup tops	2,279	956			3,235	1,574
Tickets to outings (BBL Rocks, GB, BBL Final)					-	
Equipment (balls, scorepads, first aid)	3,266				3,266	2,363
Trophies	1,097				1,097	1,200
Course fees	205				205	715
Coaches expenses	2,775				2,775	1,106
Website, Sports Council, other costs	259				259	478
William Duncan fees	1,074				1,074	924
Club Development Officer (CDO) Salary		14,959			14,959	15,236
CDO Nest Pension		655			655	655
GB recognition					-	
refunds	312				312	
<b>Total</b>	<b>52,508</b>	<b>16,570</b>	<b>-</b>	<b>-</b>	<b>69,078</b>	<b>62,287</b>

**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
<b>Receipts</b>						
Donations	56,490				56,490	61,933
Legacies					-	
Grants	500				500	
Receipts from fundraising activities	6,367				6,367	2,406
Gross trading receipts	1,745				1,745	3,007
Income from investments other than land and	501				501	
Rents from land & buildings					-	
Gross receipts from other charitable activities	207				207	293
<b>Sub total</b>	<b>65,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,810</b>	<b>67,640</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>65,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,810</b>	<b>67,640</b>
<b>Payments</b>						
Expenses for fundraising activities	2,447				2,447	
Gross trading payments	1,909				1,909	2,811
Investment management costs					-	
Payments relating directly to charitable activities	52,508				52,508	44,676
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>56,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,864</b>	<b>47,487</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>56,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,864</b>	<b>47,487</b>
<b>Net receipts / (payments)</b>	<b>8,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,946</b>	<b>20,153</b>
<b>Transfers to / (from) funds</b>					<b>-</b>	<b>(8,142)</b>
<b>Surplus / (deficit) for year</b>	<b>8,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,946</b>	<b>12,011</b>

<b>Nature and purpose of funds</b>						
------------------------------------	--	--	--	--	--	--

**Ayr Storm Basketball Club**

**SC048588**

**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	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	NATS	Beatbox	CDO Fund				
<b>Receipts</b>							
Donations						-	
Legacies						-	
Grants		500	16,500			17,000	1,500
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						-	
<b>Sub total</b>	-	500	16,500	-	-	17,000	1,500
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total receipts</b>	-	500	16,500	-	-	17,000	1,500
<b>Payments</b>							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	500	456	15,614			16,570	17,611
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>	500	456	15,614	-	-	16,570	17,611
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total payments</b>	500	456	15,614	-	-	16,570	17,611
<b>Net receipts / (payments)</b>	(500)	44	886	-	-	430	(16,111)
<b>Transfers to / (from) funds</b>						-	8,142
<b>Surplus / (deficit) for year</b>	(500)	44	886	-	-	430	(7,969)

**Nature and purpose of funds**

CDO Fund: Employ a club development officer

NATS: provision of basketballs and pool kits

Beatbox: Warm-up tops and equipment for Senior squads

**APPENDIX 3**



		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>	Charity name	Ayr Storm Basketball Club						
	<b>Registered charity number</b>	SC048588						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date			
	Day	Month	Year		Day	Month	Year	
	1	August	2024		31	July	2025	
<b>Set out on pages</b>	1-10						(remember to include the page numbers of additional sheets)	

**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) 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.

**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, and
  - 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.

**Signed:**

**Date:**

**Name:**

Stephen J Bargh

**Relevant professional qualification(s) or body (if any):**

Chartered Accountant (ICAS)  
Dains Scotland

**Address:**

Ellersley House  
30 Miller Road  
Ayr  
KA7 2AY

**Ayr Storm Basketball Club**

Scotland - Charity number SC048588

---

# Accounts

---



## 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
	1 <sup>st</sup> August 2023 to resigned 21 <sup>st</sup> August 2024

## Structure, governance and management

### Type of governing document

#### Constitution:

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 30 July 2018. The charity is governed by its constitution.

### Trustee recruitment and appointment

The Trustees are recruited by the current board of trustees from the existing club membership as a need is identified. There is a minimum of 3 and a maximum of 10 Trustees.

The Trustees form the board who hold regular meetings controlling the activities of the organisation and overseeing the subgroups and committees that help run the club. The Trustees can co-opt (max 7) new trustees during the year. Trustees are elected each year at the AGM.

## Objectives and activities

### Charitable purposes

The organisation's purposes are:

To advance the public participation in the sport of basketball, through coaching and the availability of recreational and competitive opportunities.

To provide recreational activities and facilities, through the sport of basketball, to improve the lifestyles of those attending

### Summary of the main activities in relation to these objects

The charity provides opportunities for boys and girls starting with age group U8 through to U18, plus men and women from 18 upwards to participate in basketball coaching sessions suitable for their age group. Sessions run 7 days a week across 6 different venues.

Members can progress to participate in teams that take part in local league (Strathclyde), regional development and Scottish Championship leagues (SBC).

For the 2023/24 basketball season, the club continued all sections it had in 23/24 while reducing the number of teams in SBC but keeping the same number in SLBA.

## APPENDIX 1

### Achievements and performance

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

The trustees continued to meet on a regular basis, with a mix of in-person meetings and Teams calls. The AGM was held in-person again this year. The 2024 Awards night format changed: instead of a full evening event with food, drink, raffle, entertainment and the awards, a cut-back format with squads attending the assembly hall at a fixed time. It was a good, but it is hoped that volunteers will step forward to run future annual awards nights in a format closer to how they had previously been. Congratulations to all players and volunteers who were presented with a 2024 award.

It was another strong year on court. In the SLBA cups, the club was represented in 2 of the 6 finals. The U16men retained the cup they won in 2023, while the U18men fell short in their defence of their cup, finishing runners-up. In the SLBA leagues it was an impressive 10 Ayr Storm squads competing (teams: 3 Senior Men, 1 Senior Women, 1 U18men, 3 U16men, 2 U14boys) across the 8 leagues. U16men Bolt won the Cadet Men league – making it a league and cup double for the U16men in 2023-24 SLBA season, repeating their feat of the 2022-23 season.

On the national stage, the club continue to be competitive in the Scottish Basketball Championships: The girls won the U16/18w div2 unbeaten with a 12-0 record. In respective div1s, U18men were mid table while both U16men and U14men were in the bottom groups as were SM in Div2. The U18m reached their Scottish Cup final and were runners up.

The Jr NBA program was run again for our younger age groups. As well as this, the CDO developed youth leaders and ran drop-in female basketball sessions. A successful Rising Storm program ran on Friday nights at the Citadel. Membership numbers again grew to record numbers. Available coaches capped growth, so a long waiting list remained in place.

### Financial review

#### Brief statement of the charity's policy on reserves

This is year six of the club operating as a SCIO. The Trustees focus remained to ensure the reserves are in place to fund the CDO salary commitments as well as hall hires to run activities. We were in a healthy position with a bank balance that would allow full funding of the CDO post and facility hires even if there was an unexpected drop in income.

Membership growth increased income and this was tracked to ensure we would cover the increased costs associated with more hall hires and more competition entries without impacting the club funds.

#### Details of any deficit

The club accounts are in a positive state and there are no deficits (reserved or unreserved funds).

#### Donated facilities and services (if any)

## APPENDIX 1

### Other optional information

#### CDO post

The final instalment of the grant from SportScotland for a Club Development Officer post was received in 2022-23 financial year and ran to February 2024. With the ending of this grant, the Trustees having reviewed the club's financial status and the contribution the CDO role makes, made the unanimous decision to continue with the post that now has to be 100% funded through the club. We are pleased that Laura wished to remain in the post and continue the great work she has started. The focus will change, and the chair of the Trustees will continue to work with the CDO on objectives and measuring what is being achieved through the post.

#### Trustees:

One Trustee stepped down in August 2024 and we would like to put on record our thanks to Laura for her contributions, especially working with the supplier to get our Veo camera system and have it setup for squads to use. The decision was taken to continue with the current number of 3 Trustees until the opportunity occurred to complete the planned review of what sub-committees should look after the day to day operation of the club and let the Trustees Board support those and focus on medium to long term areas and adjust the frequency of Trustees meetings before considering recruitment.

We were pleased with how the new process for players to register themselves with BasketballScotland for the season instead of club doing bulk registrations, went. This reduced the workload for our stretched volunteer as well as eliminating an outgoing from the club income, effectively increasing our available cash without increasing fees.

#### Future Plans:

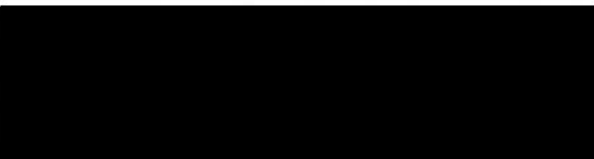

Season 2024-25 will see the club represented at just 4 (was 6 the prior season) of the national competition levels (1 female, 3 male) run by BasketballScotland. Their remains challenges to develop the female side, though this was not helped by the governing body BasketballScotland withdrawing a place for the clubs U14girls. The club withdrew the SBC SM entry due to lack of seniors wishing to play at this level and new rules mean we cant run it primarily with youth aged layers. Trustees continue to support the aims of the coaches, CDO and membership as best as can.

The CDO has again secured a Jr NBA program from BasketballScotland and this will again be aimed at our younger sections who don't have any regional leagues to be involved in.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	
Position (e.g. Chair)	TRUSTEE TREASURER
Date	16/4/25

## Ayr Storm Basketball Club

SC048588



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Aug	2023		31	July	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	61,933				61,933	57,657
Legacies					-	
Grants		1,500			1,500	3,500
Receipts from fundraising activities	2,406				2,406	6,071
Gross trading receipts	3,007				3,007	5,098
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	293				293	201
<b>A1 Sub total</b>	<b>67,640</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>69,140</b>	<b>72,527</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>67,640</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>69,140</b>	<b>72,527</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-				-	1,790
Gross trading payments	2,811				2,811	4,486
Investment management costs					-	
Payments relating directly to charitable activities	44,676	17,611			62,287	65,913
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>47,487</b>	<b>17,611</b>	<b>-</b>	<b>-</b>	<b>65,098</b>	<b>72,189</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>47,487</b>	<b>17,611</b>	<b>-</b>	<b>-</b>	<b>65,098</b>	<b>72,189</b>
<b>Net receipts / (payments)</b>	<b>20,153</b>	<b>(16,111)</b>	<b>-</b>	<b>-</b>	<b>4,042</b>	<b>338</b>
<b>A5 Transfers to / (from) funds</b>	<b>(8,142)</b>	<b>8,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>12,011</b>	<b>(7,969)</b>	<b>-</b>	<b>-</b>	<b>4,042</b>	<b>338</b>

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	27,811	8,469			36,280	35,941
	Surplus / (deficit) shown on receipts and payments account	12,011	(7,969)			4,042	338
						-	-
	<b>Cash and bank balances at end of year</b>	<b>39,822</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>40,322</b>	<b>36,279</b>
(Agree balances with receipts and payments account(s))							

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

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

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

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

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

Signature: [Redacted]

Print Name: [Redacted]

Date of approval: 16/4/2025

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>				
			<b>Total</b>	-

<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
---------------------------------	--	----------

	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
-----------------------------	---	----------

		Number of trustees	£
<b>C4b Trustee expenses - details</b>			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>		table official	16	
		referee + table	867	
		table official + coach travel	153	
		CDO employee + coach travel	15,516	
		referee + table	682	

**C6 Other information**  
 C5: table official and referee payments were at the fees set by BasketballScotland and Strathclyde League for the competitions they run. Coach travel was a payment based on club travel policy to help with costs to away games for all club coaches). Those payments as mentioned in C5 were to the individuals in those roles and not as for any role as a Trustee.

## Ayr Storm Basketball Club

SC048588

## 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 £
player membership fees and subscription payments	61,933				61,933	57,557
Dorans donation					-	50
Nicolas Pantry donation					-	50
					-	
					-	
<b>Total</b>	<b>61,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,933</b>	<b>57,657</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SportScotland DCI			-	3,000
Virgin Bank			-	500
Beatbox		1,000	1,000	
NATS		500	500	
			-	
Virgin Bank			-	
			-	
<b>Total</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>3,500</b>

## 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 £
Clothes To Order VAT value refunds	19				19	
Hall contribution - other clubs	148				148	36
BS Course refund	10				10	
SAC hall charge refund					-	96
Equalisation and Cup refs					-	69
SM Warm up top contribution	18				18	
Bank correction pay in	98				98	
					-	
<b>Total</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293</b>	<b>201</b>

## 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 £
Hall hires for basketball sessions	27,095	220			27,315	25,806
Mech day officials fees (Referee and Table)	9,526				9,526	10,052
Club and Player membership fees of BasketballScotland	120				120	4,815
Entry fees (BasketballScotland and SLBA)	1,075				1,075	1,870
Playing Kits, training tops and warmup tops	624	950			1,574	1,681
Tickets to outings (BBL Rocks, GB, BBL Final)					-	
Equipment (balls, scorepads, first aid)	1,863	500			2,363	554
Trophies	1,200				1,200	1,770
Course fees	715				715	10
Coaches expenses	1,106				1,106	1,878
Website, Sports Council, other costs	428	50			478	400
William Duncan fees	924				924	660
Club Development Officer (CDO) Salary		15,236			15,236	15,309
CDO Nest Pension		655			655	655
GB recognition					-	200
refunds					-	253
<b>Total</b>	<b>44,676</b>	<b>17,611</b>	<b>-</b>	<b>-</b>	<b>62,287</b>	<b>65,913</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - title same of fund below	Unrestricted fund 2 - title same of fund below	Unrestricted fund 3 - title same of fund below	Unrestricted fund 4 - title same of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	61,933				61,933	57,657
Legacies					-	
Grants						
Receipts from fundraising activities	2,406				2,406	6,071
Gross trading receipts	3,007				3,007	5,098
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	293				293	201
<b>Sub total</b>	<b>67,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,640</b>	<b>69,027</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>67,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,640</b>	<b>69,027</b>
<b>Payments</b>						
Expenses for fundraising activities					-	1,790
Gross trading payments	2,811				2,811	4,486
Investment management costs					-	
Payments relating directly to charitable activities	44,676				44,676	49,793
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>47,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,487</b>	<b>56,069</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>47,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,487</b>	<b>56,069</b>
<b>Net receipts / (payments)</b>	<b>20,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,153</b>	<b>12,958</b>
<b>Transfers to / (from) funds</b>	<b>(8,142)</b>				<b>(8,142)</b>	<b>(12,300)</b>
<b>Surplus / (deficit) for year</b>	<b>12,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,011</b>	<b>658</b>
<b>Nature and purpose of funds</b>						

**Ayr Storm Basketball Club**

**SC048588**

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1: Virgin Bank	Restricted fund 2: CDO Fund	Restricted fund 3: Basketball Scotland Female drop in	Restricted fund 4: NATS	Restricted fund 5: Beatbox	Total restricted funds	Total restricted funds last period
<b>Receipts</b>							
Donations						-	
Legacies						-	
Grants				500	1,000	1,500	3,500
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						-	
<b>Sub total</b>	-	-	-	500	1,000	1,500	3,500
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	500	1,000	1,500	3,500
<b>Payments</b>							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	500	15,891	220		1,000	17,611	16,120
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>	500	15,891	220	-	1,000	17,611	16,120
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total payments</b>	500	15,891	220	-	1,000	17,611	16,120
<b>Net receipts / (payments)</b>	(500)	(15,891)	(220)	500	-	(16,111)	(12,620)
<b>Transfers to / (from) funds</b>		8,142				8,142	12,300
<b>Surplus / (deficit) for year</b>	(500)	(7,749)	(220)	500	-	(7,969)	(320)

**Nature and Purpose of funds**

Virgin Bank:  
Equipment to support basketball activities.

CDO Fund:  
Employ a club development officer.

Basketball Scotland female drop in fund:  
Provide drop in community basketball sessions for women/girls.

NATS:  
Provision of basketballs and pool kits.

Beatbox:  
Warm-up tops and equipment for Senior squads.

**APPENDIX 3**



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
Report to the trustees/members of		Charity name					
		<h1>Ayr Storm Basketball Club</h1>					
Registered charity number		SC					
On the accounts of the charity for the period		Period start date			Period end date		
		Day	Month	Year	Day	Month	Year
		1	August	2023	to	31	July
Set out on pages		1-10			<small>(remember to include the page numbers of additional sheets)</small>		

**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) 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.

**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 [other than that disclosed on the attached page\*]

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 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

Signed

Name

Relevant professional qualification(s) or body (if any)

Address



Date:

22 April 2025

\*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.

\*\*OSCR will accept digital or typed signatures.

