

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

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

Ayr Storm Basketball Club
SC048588
88 Overmills Road
Ayr
Ayrshire
Postcode KA7 3LQ

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	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	<p>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.</p>
Trustee recruitment and appointment	<p>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.</p> <p>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.</p>

Objectives and activities

Charitable purposes	<p>The organisation's purposes are:</p> <p>To advance the public participation in the sport of basketball, through coaching and the availability of recreational and competitive opportunities.</p> <p>To provide recreational activities and facilities, through the sport of basketball, to improve the lifestyles of those attending</p>
Summary of the main activities in relation to these objects	<p>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.</p> <p>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</p> <p>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.</p>

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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)

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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

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date		

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	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	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
A1 Sub total	65,810	17,000	-	-	82,810	69,140
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	65,810	17,000	-	-	82,810	69,140
A3 Payments						
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					-	
A3 Sub total	56,864	16,570	-	-	73,434	65,098
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	56,864	16,570	-	-	73,434	65,098
Net receipts / (payments)	8,946	430	-	-	9,376	4,042
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	8,946	430	-	-	9,376	4,042

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 £
B1 Cash funds	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
						-	
						-	-
	Cash and bank balances at end of year	48,768	930	-	-	49,698	40,322
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

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

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

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

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

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

Signature

Print Name

Date of approval

Ayr Storm 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 £
player membership fees and subscription payments	56,340				56,340	61,933
eScott ballons donation	150				150	
					-	
					-	
					-	
Total	56,490	-	-	-	56,490	61,933

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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	
			-	
			-	
			-	
Total	500	17,000	17,500	1,500

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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
					-	
Total	207	-	-	-	207	293

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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	
Total	52,508	16,570	-	-	69,078	62,287

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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	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
Sub total	65,810	-	-	-	65,810	67,640
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	65,810	-	-	-	65,810	67,640
Payments						
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					-	
					-	
Sub total	56,864	-	-	-	56,864	47,487
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	56,864	-	-	-	56,864	47,487
Net receipts / (payments)	8,946	-	-	-	8,946	20,153
Transfers to / (from) funds					-	(8,142)
Surplus / (deficit) for year	8,946	-	-	-	8,946	12,011
Nature and purpose of funds						

Ayr Storm 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	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	NATS	Beatbox	CDO Fund				
Receipts							
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						-	
Sub total	-	500	16,500	-	-	17,000	1,500
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	-	500	16,500	-	-	17,000	1,500
Payments							
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						-	
						-	
Sub total	500	456	15,614	-	-	16,570	17,611
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	500	456	15,614	-	-	16,570	17,611
Net receipts / (payments)	(500)	44	886	-	-	430	(16,111)
Transfers to / (from) funds						-	8,142
Surplus / (deficit) for year	(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



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Charity name Ayr Storm Basketball Club						
Registered charity number		SC048588						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1	August	2024	to	31	July	2025
Set out on pages		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		<p>In the course of my examination, no matter has come to my attention</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> <ol style="list-style-type: none"> 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						