



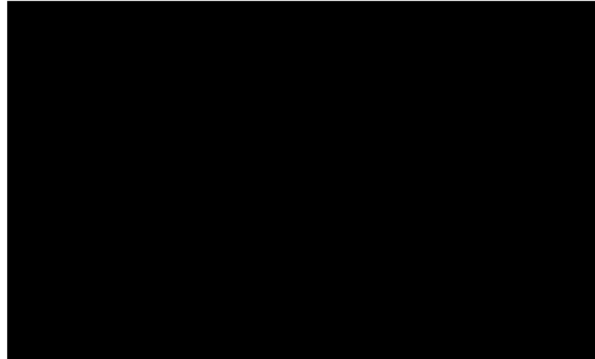
Aberdour Shinty Club
Unaudited Financial Statements
For the Year Ended 28 February 2025

ABERDOUR SHINTY CLUB



CLUB INFORMATION

Trustees:



Charity Address:

51 Springfield Gardens
Glasgow
G31 4HP

Company Number:

CS003817

Charity Number:

SC049022

Independent Examiner:



Facts & Figures (Scotland) Ltd
13 Rutland Street
Edinburgh
EH1 2AE

ABERDOUR SHINTY CLUB



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REPORT FROM THE CHAIR

Introduction

As we reflect on the past year at Aberdour Shinty Club we have plenty of highlights to celebrate. This is my first year as Chair of Aberdour Shinty Club and as I acknowledged at our AGM last year it was no easy task following our previous chair who led the club for many years. We are thankful that [REDACTED] remains on the committee, and I would like to personally thank him for all his support to me over the last year.

Club Development

Running a shinty club takes a huge amount of effort and commitment, and I want to thank everyone for all the time and energy players, parents coaches and supporters put into our club. Aberdour is truly a community club, and we are rightly proud of how many people are involved in supporting the teams to perform on the pitch.

I want to say a special thank you to our coaches. Pulling teams together, keeping them fit and motivating them through the season can come with its challenges so we want to say a huge thank you to all our coaches at every level. Our Head Coach [REDACTED] does a power of work, and we want to say thank you to her and all her fellow coaches. Ultimately all the work behind the scenes is about what happens on the pitch, and we are delighted to see shinty thriving at every level within the club. While playing numbers are slightly down on the previous year, we continue to have over 80 players across senior, women's and youth teams. We were delighted to have [REDACTED] representing the club at Under 21 level for South of Scotland and [REDACTED] representing the club at Under 17 level. Congratulations to both boys who did the club proud. We have also seen our P 4/5 teams winning multiple competitions across the season at various competitions. It has been great to see our women's team putting in a competitive challenge in the league and in various competitions. Aberdour has been very proud to play its part in the resurgence of the women's game, and we as a club have some great female players coming through. If a club's success is judged on its pathway development, we have a lot to encourage us at Aberdour Shinty Club. We are immensely proud of all our players.

Back in January, before the start of the season we met as a committee to discuss our vision and ambition for the club. Getting back to pre-COVID levels of commitment has been a challenge for all sports teams and charities but this year it has been great to see the passion and energy in our players and supporters.

The committee have an ambition to build on our success year by year and to do that we need good governance, financial stability and a proper infrastructure that supports the performance on the park. We have an excellent Development Plan that has been written by our former Chairman but this needs to be refreshed and revisited. Key objectives for us over the last year included:

- Raising the profile of the club through social media and community engagement
- Recruitment of new players



- Events to build community within the club and engage with the community
- Increased fundraising and sponsorship
- Securing the long-term lease of the pitch and improving facilities

Many of these objectives continue to be a work in progress.

We would really like a volunteer to take on the social media side of the club and invest time and attention to raising the club's profile. We would like to refresh and promote our website more effectively. If you feel you could take this on, please get in touch.

We have welcomed some new players into the club which has been great. We are delighted to see another shinty team in Stirling entering the league which is great for shinty in the south. Putting two teams out on the pitch for the whole season has been a real challenge over the last year so we need to be constantly attracting new players to the club. This needs to be a focus for the whole club both in terms of inviting new players and welcoming players when they come along to training.

We had a very successful Family Fun Day in June. The local chemist ran out of after sun, but it was great to see so many families coming together to celebrate our great community!! Thanks to everyone for pulling together to make the day such a success.

Fundraising is a challenge for all charities in the current environment, and we are thankful to [REDACTED] for all he has done to apply for grants. We are always open to new sponsorship, and the Club Lottery is a way for all supporters to raise money for the club. We need a volunteer to promote this more effectively so please let us know if you would be willing to help.

We have good funds in the bank but shinty is an expensive sport and the club are always needing to invest in sticks and helmets. Over the last year we have also absorbed the cost of players travelling in recognition of the cost-of-living crisis. Players now travel in the minibus without needing to make a financial contribution. This is a small gesture but hopefully takes away one more obstacle from players getting involved in the sport.

As a committee we are seeking to secure the long-term lease of Silversands and we are thankful to [REDACTED] for all his work around this. If we had security of tenure with a long-term lease, we could then look to build a proper infrastructure on the site. This will take time and sound business case, but we are keen to secure shinty at Silversands for many years to come. We will keep you updated with any developments.

As a community club we want to look after the wellbeing of our players both on and off the pitch. We continue to support our Chaplain (me) and the various initiatives by the Camanachd Association such as the shinty counselling service. All players (and parents) are encouraged to reach out the Chaplain if they want to raise any concerns. I am more than happy to chat at the side of the pitch or over a coffee to see if I can help and if not, signpost people to service that can.



Thanks

I also want to say thank you to our committee. As well as a new Chair we had a new Secretary last year. I want to thank [REDACTED] for all she does behind the scenes to make sure our membership is up to date, take minutes at meeting and everything else. The last year has been the first year of our online 'JustGo' membership system and it has been relatively smooth. We would really encourage all players to renew next year in plenty of time for the new season so [REDACTED] is not chasing players. We are in a good financially with money in the bank and a good handle on expenditure. We are thankful to [REDACTED] for all his work on the accounts.

Stepping Down

We are seeking to appoint a new Child Protection Officer after [REDACTED] indicated that she would like to step down after several years. We are grateful to [REDACTED] for her work and dedication. This is a critical area for us as we seek to prioritise the safety of our young people. If you are willing to serve in this role, please get in touch and we can provide training and a handover from [REDACTED].

Conclusion

As I conclude my first report and look back on the last year, I am immensely grateful for all the work that goes on behind the scenes to make Aberdour Shinty Club such an amazing club to be part of. We are incredibly proud of all our shinty players from youth, women's, development and senior. Thank you for whatever part you play in our shinty community and cheering 'the Dour' from week to week! Please continue to support us as we build on our success next year.

[REDACTED]

Chair



TREASURER'S REPORT

The Club's finances for the year ending 28 February 2025 reflect a positive and stable financial position, with a surplus of £2,220, compared to a deficit of £641 in the previous year. This improvement demonstrates prudent financial management, continued member support, and careful cost control across all areas of Club activity.

Income for the year totalled £13,125, a decrease from £15,225 in 2024. The main variances were a reduction in fundraising and donations, which fell from £3,054 to £1,919, and slightly lower membership income and sponsorship. Offsetting these, there was an increase in lottery income, which rose to £2,481 before prize payouts and fees.

Expenditure reduced significantly to £10,905 (2024: £15,866), largely due to the CA fees now being paid directly by the members and large equipment costs in the prior year. Regular operating costs such as pitch hire (£3,813), referee fees (£2,063), and travel (£1,342) remain the largest areas of expenditure, reflecting the wide range of teams and fixtures supported by the Club. The return of the Awards Night also contributed positively to the social and community aspects of Club life.

At the year-end, cash at bank and in hand totalled £14,798, an increase of just over £3,000 from the previous year. Net assets stand at £13,213, providing a solid base for the coming season. Deferred income of £1,935 primarily relates to lottery subscriptions received in advance.

Looking ahead, the Club remains financially sound but continues to face the challenges of rising facility costs and the need to maintain affordable access for players at all levels. Continued focus on sponsorship, fundraising, and grant opportunities will be key to sustaining future growth and supporting player development.

I would like to extend sincere thanks to all who contributed financially or volunteered their time throughout the year — from our sponsors and donors to the many individuals who supported fundraising events, managed teams, and organised Club activities. Your efforts make a tangible difference to the Club's financial health and community impact.

[Redacted Signature]

Treasurer



PLAYING REPORT

Primary Section

Another great season running from August 2023 to August 2024, with loads of young development players coming through from Nursery to P3, and several older players moving up to play at P4/5 level. The focus across all primary levels remains on fun, enjoyment, and participation.

Development Team

The Development Team had a fantastic year, supported by [REDACTED], whose continued involvement has been invaluable. At the end-of-season tournament in June, players competed for the annual trophy — and for the second year in a row, Aberdour lifted the cup. This was a fitting reward for the hard work put into learning the basics from a young age by both players and coaches. We also saw further growth, with four parents expressing interest in completing a coaching course at the end of November.

P4/5 Teams

A lot of effort went into promoting and encouraging new players through taster sessions and word-of-mouth among friends. This resulted in enough players to field three teams, including an all-girls team who thrived under [REDACTED] coaching and the social side of the sport.

All teams performed exceptionally well, showing great progress in basic skills.

The Aberdour Blacks capped off the year by winning the Indoor and Outdoor Leagues, the Regional Competition, and the Regional Qualifiers. They also made history winning two national championships both indoor and outdoor.

P6/7 Teams

The Primary P6/7 teams also enjoyed significant success, winning both Indoor and Outdoor Leagues as well as the Regional Qualifiers. A strong squad with great numbers of players performed consistently throughout the season.

Special thanks go to [REDACTED] for his many years of input and enthusiasm with the Primary teams, long after his own children had moved on. [REDACTED] has now stepped down, and we are grateful to [REDACTED] for taking on the role with great energy and commitment.

Note: The youth season runs from March to September.

U14s

The U14s experienced a challenging transition season due to a gap in numbers at the top end of the age group. However, under [REDACTED] leadership, the team worked hard to build a stronger, future-proof squad. Despite being younger than much of their opposition, the players held their own in most matches and showed strong progress.



Congratulations to Lewis, Matilda, and Archie, who were all selected to represent Central Scotland.

Thanks go to [REDACTED] for his dedication and time over the past year. [REDACTED] has now stepped up to take on the coaching role going forward.

U17s

The U17 league ran from May to August, overlapping with school exams, which limited player availability despite having a strong squad. However, many players gained excellent experience through regular 1st, 2nd, or Women's shinty fixtures, and several were selected for national camps.

Congratulations to [REDACTED], who represented Central Scotland, with Ally also playing for the South of Scotland U17 squad and [REDACTED] joining the Women's East squad.

Thanks to Sean for taking on the group and leading them through the winter period.

Senior 2nds

A very encouraging year for the 2nd team, with 32 players turning out during the season — a great sign of growing interest in 2nd team shinty.

Results were competitive, with 2 wins, 5 draws, and 7 losses, including only one home defeat and a cup draw that ended in a penalty shootout against a higher-league side.

With only two players under 15 turning out this year, there is hope that younger participation will improve over the next few seasons. The focus now is on building a more settled squad and welcoming a few new faces next year.

Thanks to [REDACTED] for his effort managing and pulling the team together.

Women's Team

This season presented challenges due to a small player pool, but the team showed great commitment and spirit. Despite a few setbacks, all fixtures were fulfilled apart from two home games at the end of the season, which were conceded due to time constraints.

Momentum built throughout the season as the team gelled and improved significantly. Although results didn't always reflect performances, the team's standard of play and cohesion improved every game.

Looking ahead, the focus is on continuing to build from this solid foundation. The aim is to hold a couple of Sunday training sessions before preseason starts in January, to maintain fitness and team connection. Thanks to [REDACTED] for his continued support.

ABERDOUR SHINTY CLUB



Senior 1sts

A season of rebuilding for the 1st team. The first half of the campaign started slowly with inconsistent performances, but this turned around thanks to renewed attitude, effort, and commitment.

The smaller squad regrouped and finished the season strongly, with several good results and excellent team spirit. A number of young players rose to the occasion and showed great promise for the future.

As discussed within the coaching team and with the committee, a new Club Code of Conduct has been created following several incidents across different age groups this season.

This will be distributed to all members for adoption ahead of the next campaign.



Head Coach



CHARTERED ACCOUNTANTS' REPORT TO THE COMMITTEE


In accordance with the engagement letter, we have independently examined the financial information of Aberdour Shinty Club for the year which comprise the Income and expenditure account, the balance sheet and the related notes.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/membership/regulations-standards-and-guidance>.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of Aberdour Shinty Club and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.


Facts and Figures (Scotland) Limited
Chartered Accountants


13 Rutland Street
Edinburgh
EH1 2AE

ABERDOUR SHINTY CLUB



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2025

		2025	2024
Income			
Membership fees		5,971	6,392
Sponsorships	3	3,215	3,460
Fundraising & Donations	4	1,919	3,054
Lottery income	5	1,384	1,236
Grant Income			350
Equipment sales		80	
Awards Night	6	556	732
		13,125	15,225
Costs			
CA Fees		(220)	2,257
Competition Entry Fees		660	645
Referee Fees		2,063	2,002
Pitch Hire		3,813	4,466
Travel Costs	7	1,342	1,250
Lottery Costs	5	1,374	580
Shinty Camp		240	
ASDC Facility		500	
Equipment costs		(333)	4,017
Subscriptions		520	34
Card Charges		195	
Training Costs		530	75
Insurance		28	
Sundry		193	540
		10,905	15,866
Surplus/ (Deficit)		2,220	(641)

ABERDOUR SHINTY CLUB



BALANCE SHEET AS AT 28 FEBRUARY 2025

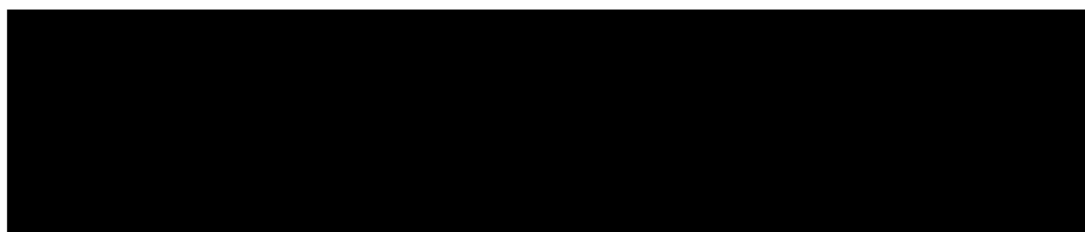
	2025	2024
Current Assets		
Stocks	66	-
Debtors	335	-
Prepayments	902	315
Cash at bank and in hand	<u>14,798</u>	<u>11,724</u>
	16,100	12,039
Creditors		
Deferred Income	1,935	529
Trade Creditors	625	-
Other Creditors	<u>328</u>	<u>518</u>
	(2,887)	(1,047)
Net Assets	<u><u>13,213</u></u>	<u><u>10,992</u></u>
Reserves		
Retained Surplus	10,993	11,633
Current Year Surplus (Loss)	2,220	(641)
	<u><u>13,213</u></u>	<u><u>10,992</u></u>

For the financial year ended 28 February 2025 the club was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the club to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the members at the AGM on 10 November 2025 and are signed on the committees behalf by:





NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Society information

Aberdour Shinty Club is registered as a Scottish Charitable Incorporated Club (SCIO), registered under the Co-operative and Community Benefit Society Act 2014. Further information can be found on the Financial Conduct Authority's Mutuals Public Register.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates. When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

1.3 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential. At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in the revenue account. Reversals of impairment losses are also recognised in the revenue account



1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The club has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.



2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Sponsorship

	2025	2024
Player	1,215	360
Team (strip sponsors)	2,000	3,100
	3,215	3,460

4 Fundraising & Donations

	2025	2024
Easyfundraising	90	688
Shinty Cards	100	-
Bake sales	320	-
Fantasy Football	130	130
Other	1,279	2,236
	1,919	3,054

5 Lottery

	2025	2024
Income	2,481	1,236
Prize Payouts	(685)	(300)
Clubforce fees	(669)	(240)
Gambling Licence	(20)	(40)
Adj to correct deferred income	(1,097)	
	10	656

Deferred Income	1,505	-
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(This is income received that is for future draws)

ABERDOUR SHINTY CLUB



6 Awards Night

	2025	2024
Income		
Bar	670	847
Door	584	556
Raffle	281	300
Coin Shove	90	150
Costs		
Band	(450)	(450)
Bar (purchases less stock)	(280)	(380)
Card fees	(10)	-
Venue	(155)	(150)
Engraving	(174)	(95)
Other	-	(46)
	557	732

7 Travel

	2025	2024
Minibus Hire	1,196	1,290
Minibus Fuel	709	
Ferry Costs	188	
	(750)	
Player Contribution towards trips		
<i>* No details of breakdown last year</i>	1,342	1,290

