

**INVERNESS SHINTY CLUB**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2024**

**Charity number SC049760**

# **INVERNESS SHINTY CLUB**

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**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**INVERNESS SHINTY CLUB**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees have pleasure in presenting their report and the unaudited financial statements for the period ended 30 September 2024.

**CHARITY INFORMATION**

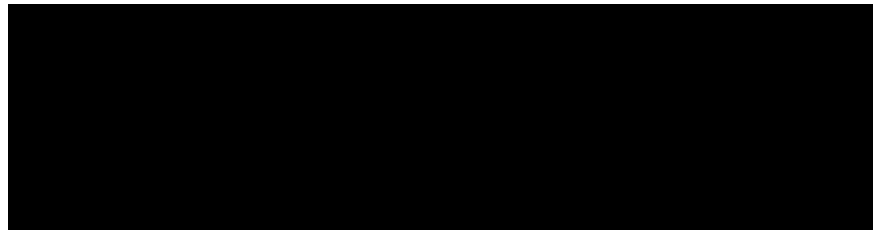
Registered Charity name: Inverness Shinty Club SCIO

Charity registration Number: SC049760

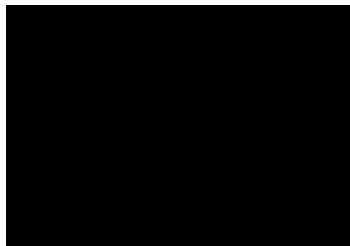
Principal address: 22 Delnies Road  
Inverness  
IV2 4NQ

The Trustees:

The trustees who served the charity during the period were as follows: -



Independent Examiner:



# **INVERNESS SHINTY CLUB**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Inverness Shinty Club (ISC) has been a SCIO since 21st November 2019. On that date the assets of the old Inverness Shinty Club were transferred to the new SCIO.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Inverness Shinty Club is a charity registered as a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 21 November 2019. It is governed by its constitution which sets out the charity's objectives and powers.

##### **Trustees recruitment and appointment**

The maximum number of charity trustees is 12 and the minimum is 4.

A person will not be eligible for election or appointment to the trustees unless he/she is an Ordinary member of ISC.

1. At each AGM, the members may elect any eligible member under clause 4.2.1 to be a charity trustee.
2. The trustees may at any time appoint any member (subject to clause 4.1 and 4.2) to be a charity trustee.
3. At each AGM, all of the Charity Trustees must retire from office - but may then be re-elected under clause 4.4.1
4. A Charity Trustee retiring at an AGM will be deemed to have been re-elected unless:
  - 4.1 he/she advises the trustees prior to the conclusion of the AGM that he/she do not wish to be re-appointed as a Charity Trustee; or
  - 4.2 an election process was held at the AGM and he/she were not among those elected/re-elected through that process; or
  - 4.3 a resolution for the re-election of that Charity Trustee was put to the AGM and was not carried.
5. The trustees may also at any time, co-opt for a particular task, any non-member of ISC to be an Advisor on the basis that he/she has specialist knowledge, experience and/or skills which could be of assistance to the trustees.

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable purposes & Summary of main activities**

Inverness Shinty Club (ISC) is a community based volunteer organisation promoting Shinty, Culture and long-life participation.

# **INVERNESS SHINTY CLUB**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

ISC develop and promote the sport of Shinty which is at the core of the Scots identity and culture in the Highlands and beyond. We are dedicated to ensuring that our promotion of the sport, and the values we live, enrich the lives of our members, families and the communities we work with in. We are committed to active participation for all and to providing the best equipment and facilities. We reach out to and include all members of our society. We promote individual development and well-being and strive to enable all our members to achieve their full potential in their chosen role.

Inverness Shinty Club embraces its position as a 'City Club' and aims to facilitate Shinty activities for all within Inverness Area as well as those in the immediate catchment area.

The organisation has been formed with the following purposes: -

- The advancement of public participation in sport through the promotion, practice and playing of shinty
- 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.

#### **Achievements and performance**

Inverness Shinty Club continue to focus on starting and developing shinty in schools across the city. With many of the clubs senior team players having followed this pathway. The club has also continued to identify those children in some of the more deprived areas to ensure equal opportunities for them to play as part of the club.

The volunteer pool is growing too and this can be particularly noted at cup finals and events held at Bught Park, including holiday camps.

The renovation of Bught Park stadium and the construction of the new Bught Park pavillion is welcomed by the club. The shinty museum once completed will also add interest to our home ground.

**INVERNESS SHINTY CLUB**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**FINANCIAL REVIEW**

**Surplus/Deficit**

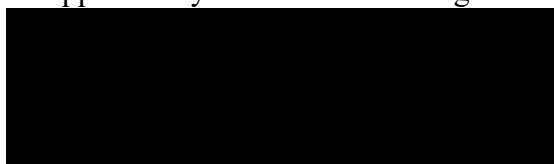
There was a surplus of £623 on unrestricted funds during the year. There were no restricted funds during the year.

**Reserves**

As a result of the surplus of £623 for the year, the charity held unrestricted funds of £31,026 at the year-end. These reserves are held for the day to day running on the charity along with any unplanned expenses or emergency costs. The current level of reserves is deemed adequate for the purposes of the charity.

At the year end the charity held no restricted funds.

Approved by the Trustees and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

17/09/2025  
Date.....

# INVERNESS SHINTY CLUB

## INDEPENDENT EXAMINER'S REPORT TO TRSUTEES OF INVERNESS SHINTY CLUB SCIO

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 6 to 9.

#### **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 (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 examiners' report**

My examination was carried out in accordance with the 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 examiners' statement**

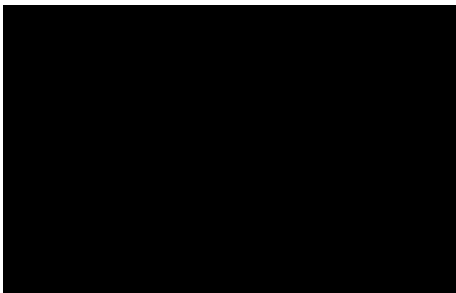
In the course of my examination, no matter has come to my attention:

(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
- 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.



17/09/2025

Date .....

# INVERNESS SHINTY CLUB

## RECEIPTS & PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
<b>Receipts</b>				
Donations	500	-	500	2,510
Grants Received	2,584	-	2,584	-
50/50 Club	944	-	944	1,064
Club Lotto	571	-	571	1,283
Dinner Dance	3,674	-	3,674	3,434
Membership fees - Adults	3,450	-	3,450	3,836
Membership Fees – Youths	8,090	-	8,090	10,083
Shinty Academy	-	-	-	-
Shinty Camps	-	-	-	-
Catering Income	618	-	618	2,063
Bank Interest Received	363	-	363	6
Sundry Income	40	-	40	95
Club merchandise	-	-	-	2,717
Camanachd cup final	-	-	-	10,437
MacTavish cup final	-	-	-	7,907
Funds from old ISC club	-	-	-	2,021
<b>Total Receipts</b>	<u>20,834</u>	<u>-</u>	<u>20,834</u>	<u>47,456</u>
<b>Payments</b>				
Camanachd Membership - Adults	1,093	-	1,093	750
Camanachd Membership – Youths	650	-	650	656
Camanachd Insurance – Adults	869	-	869	630
Camanachd Insurance - Youths	390	-	390	576
Insurance	170	-	170	170
League & Cup Entry Fees	690	-	690	1,245
Referee Fees	1,600	-	1,600	1,011
Pitch Hire – Adults	2,195	-	2,195	4,465
Pitch Hire – Youths	8,780	-	8,780	8,304
Travel expenses -Adults	1,293	-	1,293	1,110
Travel Expenses – Youths	30	-	30	816
Trophies – Adults	109	-	109	134
Trophies Youths	-	-	-	291
Training/Coaching Courses	345	-	345	1,040
Equipment	205	-	205	2,347
Shinty Camp expenses	60	-	60	-
Catering expenses	313	-	313	1,536
Camanachd Cup final expenses	-	-	-	643
Club Merchandise	-	-	-	1,536
Bank charges	330	-	330	643
Sundry Expenses	1,089	-	1,089	444
<b>Total Payments</b>	<u>20,211</u>	<u>-</u>	<u>20,211</u>	<u>32,828</u>
<b>Surplus/(Deficit) for Year</b>	<u>623</u>	<u>-</u>	<u>623</u>	<u>14,628</u>

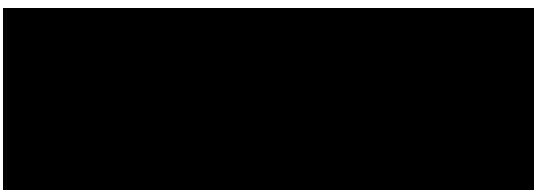
The notes on pages 8 form part of these financial statements.



**INVERNESS SHINTY CLUB**  
**STATEMENT OF BALANCES**  
**AS AT 30 SEPTEMBER 2024**

	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
<b>BANK AND CASH</b>				
Opening balance at 1 October 2023	30,403	—	<b>30,403</b>	15,775
Surplus/ (deficit) shown on the receipts and payment account	623	—	<b>623</b>	14,628
<b>Closing balance at 30 September 2024</b>	<u>31,026</u>	<u>—</u>	<u><b>31,026</b></u>	<u>30,403</u>
				<b>£</b>
<b>LIABILITIES</b>				
Camanachd Association	Unrestricted			157
Highlife Highland	Unrestricted			63
Nairn Community Transport	Unrestricted			1,558
Taynault Sports Council	Unrestricted			70
				<u><b>1,848</b></u>

Approved by the trustees and signed on their behalf by:



Date.....17/09/2025.....

**The notes on pages 8 form part of these financial statements.**

**INVERNESS SHINTY CLUB**

**NOTES TO THE ACCOUNTS**

**AS AT 30 SEPTEMBER 2024**

**1. Nature and purpose of funds**

**Unrestricted funds** are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity.

**Restricted funds** may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The charity has two restricted funds at the year-end:

**2. Trustees Remuneration and expenses**

During the year no remuneration was paid to any charity trustee or anyone connected to a charity trustee.

There were also no expenses paid to any trustee during the year.

<b>3. Grants received</b>	<b>£</b>
Highland Council – Common good fund	2,334
Shinty Memories Scotland	<u>250</u>
	<u><u>2,584</u></u>