

KINGUSSIE CAMANACHD CLUB SCIO

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 15 OCTOBER 2024

CHARITY NO: SC048864

KINGUSSIE CAMANACHD CLUB SCIO

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For the Year Ended 15 October 2024

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KINGUSSIE CAMANACHD CLUB SCIO

TRUSTEES ANNUAL REPORT

For the Year Ended 15 October 2024

CHARITY INFORMATION

Charity name: Kingussie Camanachd Club SCIO


Charity Number: SC048864

Principal address: 16 Royal Court
High Street
Kingussie, PI-121 1LW

Trustees:



Independent examiner:


Goldwells
Chartered Certified Accountants
15-17 High Street
Kingussie
PI-121 IHS

KINGUSSIE CAMANACHD CLUB SCIO

RECEIPTS&PAYMENTSACCOUNT

For the Year Ended 15 October 2024

Kingussie Camanachd Club has been a SCIO since 23rd November 2018. On that date the assets of the old Kingussie Camanachd Club community voluntary committee were transferred to the new SCIO.

The Trustees are appointed at the Annual General Meeting from the club membership. The club membership consists of about 140 people (who are also registered with the Camanachd Association) plus many of the club's supporters. At the most recent AGM in December 2024, there were fifteen Trustees appointed, plus five coaches are also elected at the AGM and as well as being coaches they are also Trustees. The Club's Constitution allows for 25 Trustees. The Trustees usually meet fortnightly throughout the year. The AGM is usually the fourth Monday in November.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Constitution - The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 23 November 2018. It has a single tier structure and as such the trustees are the members of the charity.

Members recruitment and appointment

- 1 At each AGM, the members may elect any member (unless they are debarred from membership under clauses 60 or 61) to be a Charity Trustee.
- 2 The Board may at any time appoint any member (unless they are debarred from membership under clauses 60 or 61) to be a Charity Trustee.
- 3 At each AGM, all of the Charity Trustees must retire from office - but shall then (subject to clause 61.1 and 61.2) be eligible for re-election.
- 4 A Charity Trustee retiring at an AGM will be deemed to have been re-elected unless: -
 - 4.1 they advise the board prior to the conclusion of the AGM that they do not wish to be re-appointed as a Charity Trustee; or
 - 4.2 an election process was held at the AGM and they 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.

OBJECTIVES AND ACTIVITIES

Charitable purposes & Summary of main activities

The organisation has been formed with the following purposes:

To encourage public participation in sport through the promotion, practice and playing of shinty

The provision of recreational facilities, activities and training to improve the fitness, health and well-being of the persons for whom the activities are intended
but such that the charity shall do so following principles of sustainable development.

Summary of main achievements during the financial period

Charitable Activities

During 2024, the Club had its most successful season ever on the pitch. The Club continues to have quality facilities including; a clubhouse, a sit-on mower, a minibus, one of the top playing field surfaces in Scotland, a scoreboard and three buildings at the pitch. The Club successfully ran training

KINGUSSIE CAMANACHD CLUB SCIO

RECEIPTS&PAYMENTSACCOUNT

For the Year Ended 15 October 2024

sessions for all five age groups. The teams include both boys and girls in the Youth teams. The Club had a reasonable year financially. Most importantly the club operated with 8 qualified and enthusiastic coaches.

Achievements

The Club won a Grand Slam of all the four main Shinty Competitions, and also won the Junior Championship of Scotland, the Sutherland Cup.

Finance

The main income came from sponsors and match admissions. The main expenses were on the Club's facilities and playing equipment.

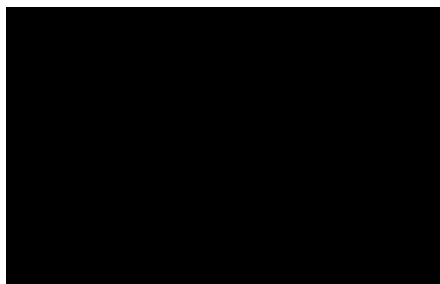
Plans and Financial Review

The club intends to continue to grow and to continue to recruit Youth players. There is a priority to continue to develop good coaches. There is also a priority to continue to compete for all the trophies that we enter. On the financial side, we continue to make sure we break even each year and this includes putting money aside for purchasing the next sit•on mower, while also maintaining the buildings and pitch.

Surplus/Deficit

There was a surplus of £20,058 on all funds during the 2023•2024 year.

Approved by the Trustees on ... 03.12.2024.....signed on its behalf



KINGUSSIE CAMANACHD CLUB SCIO

RECEIPTS&PAYMENTSACCOUNT FOR THE YEAR ENDED 15 OCTOBER 2024

	Notes	Unrestricted Funds £	2024 Restricted Funds £	Total £	2023 Total £.
Receipts					
Sale of equipment, strips and merchandise		889		889	3,635
Fundraising and entertainment		4,667		4,667	5,284
Cafe surplus		6,701		6,701	3,283
Membership fees		4,092		4,092	4,608
Bank interest received		1,794		1,794	299
Advertising boards		7,980		7,980	7,980
Sundry sponsorship and donations		17,717		17,717	15,465
Raffles and gate money		13,486		13,486	8,599
Club room and Dell hire		2,920		2,920	1,810
Lotto surplus		2,236		2,236	4,241
Scottish Government grants - minibus					741
Hire minibus					2,836
Grants received		90,040		90,040	62,608
Cup final income & MOWI Awards		612		612	2,482
2022 Camanachd Cup Final					2,933
Sale of minibus					20,000
Club foundation donations		4,000		4,000	
Sale of logs		960		960	
Sale of mower		300		300	
Total receipts		158,394		158,394	146,804
Payments					
Payments for charitable activities:					
Shinty camp		845		845	1,310
Donations		480		480	2,254
Market Stance development costs		80,846		80,846	66,867
Membership, player insurance and entry fees		5,875		5,875	5,635
Advertising board costs		1,510		1,510	1,079
Strips and equipment		8,350		8,350	10,894
Minibus accessories and repairs					1,067
Minibus fuel and club usage					770
Fuel and travel		5,738		5,738	3,582
Club insurance		2,153		2,153	2,212
Postage and advertising		168		168	214
Referee fees and expenses		2,189		2,189	1,769
Meals		1,626		1,626	1,720
Clubroom costs		7,303		7,303	7,602
Cafe costs		505		505	228
Laundry		1,152		1,152	1,422
Pitch costs		8,544		8,544	7,505
Mower repair and costs		2,006		2,006	452
Training costs		3,261		3,261	2,349
Physio, first aid and costs		2,784		2,784	2,251
Honorariums		1,300		1,300	1,200

KINGUSSIE CAMANACHD CLUB SCIO

RECEIPTS&PAYMENTSACCOUNT

For the Year Ended 15 October 2024

Sundries	60	60	532
Accountancy fees	720	720	672
Medals and engraving	921	921	497
Badenoch Sports Council and BASMA subscription			115
Wreath			101
Legal fees			2,765
Total payments	138,336	138,336	127,064
Surplus/ (Deficit) for year	20,058	20,058	19,740

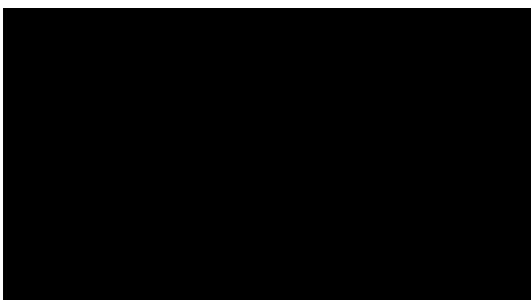
KINGUSSIE CAMANACHD CLUB SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 15 OCTOBER 2024

	Notes	Unrestricted Funds £	2024 Restricted Funds £	Total £	2023 Total £
Bank& cash					
Opening balances		73,076		73,076	53,336
Movement in year					
Current account		329		329	3 900
KCC Foundation		(766)		(766)	1,626
Miscellaneous account		58,088		58,088	(6,588)
2020 Cup final					(1 8,18.8)
Cash		(750)		(750)	750
Hogmanay account		3,157		3,157	(1,760)
Deposit account		(40,000)		(40,000)	40,000
Closing balances		93,134		93,134	73,076

	£	£
LIABILITIES		
Independent examiners fee	756	600

Approved by the Trustees on ... 03.12.2024..... and signed on its behalf.



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For the Year Ended 15 October 2024

Fixed Assets As at 15th October 2024, the Club owns the following:

		£
Clubhouse	(cost 1996)	£156,000
Land at Dell	(cost 2010)	£20,000
Cafe building at Dell	(cost 2014)	£14,000
Sit on mower	(cost 5th February 2017)	£26,400
Scoreboard	(cost 19th March 2017)	£7,140
Arena Seating Grandstands	(cost 15th June 2017)	£31,062
Team rooms at Dell		£18,066
2018 -2019 Dell upgrade costs		£14,395
		<hr/>
		£287,063
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KINGUSSIE CAMANACHD CLUB SCIO

**Independent examiner's report to the Trustees of Kiogussie Camanachd Club SCIO.
FOR THE YEAR ENDED 15 OCTOBER 2024**

I report on the accounts of the charity for the year ended 15 October 2024 which are set out on pages 4 to 7.

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. The charity's 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 examiners' report

My examination was carried out in accordance with the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Goldwells
Chartered Certified Accountants
15/17 High Street
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PH21 IHS

14/05/2025