Edinburgh Athletic Club (SCIO)
Registered Charity No. SC048693

Trustees' Annual Report & Financial Statements

For the year ended 30 September 2025

Contents

Trustees' Annual Report

Edinburgh Athletic Club (SCIO)
For the year ended 30 September 2025

Reference and Administrative Information

Charity name
Edinburgh Athletic Club (SCIO)
Also known as:
Edinburgh Athletic Club
EAC

Charity number
SC048693

Registered address
2 Bramdean View
Edinburgh
EH10 6JX

Trustees
Moira Maguire - Honorary President
Yvonne Jones - President
Bruce Anderson
John Glen
Alex MacEwen
Gavin Phillip
William Walker - Resigned 13/05/2025

Treasurer
John Glen CA

Independent examiner
Andrew Docherty FCCA
Suite 4.5 Turnberry House
175 West George Street
Glasgow
G2 2LB

Structure, Governance and Management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution available on its website. It was registered in its current legal form on 10 September 2018. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets and charitable activities of the unincorporated association were transferred to the SCIO on 17 August 2020. It has a two tier structure and as such the trustees are elected by the members of the charity.

Appointment of trustees
Trustees are elected annually at the club's AGM. They are appointed for one year but are eligible for re-election. We currently have six trustees. There must be a minimum of six and a maximum of twelve trustees as per the governing constitution.

The Board of Trustees may at any time co-opt any senior member of the charity to be a trustee but must not exceed two in any year. Applications are accepted by the management committee in advance of the AGM for consideration before standing for election. Alongside recruitment for volunteers elsewhere in the charity, the Board of Trustees seek out willing volunteers to bring suitable skills to the charity.

Management
The Board of Trustees meet every two months to review the strategic development and financial wellbeing of the charity. Separate management committee meetings are held at a minimum four times per year, which includes sub-group leaders, who are mandated to carry out daily leadership and management of the individual sub-groups. Each sub-group has clearly defined roles and these along with other supporting roles ensure that all areas of the charity have representation in the management of the charity.

Objectives and activities

Charitable purpose
To promote interest in, and the advancement of public participation in the sport of athletics.

Charitable activities
The charitable purpose is fulfilled by providing coaching, facilities, and opportunities for anyone in the community aged nine years or upwards to participate in athletics. The charity offers coaching and training in all disciplines of athletics to over 400 athletes from children aged nine to adults and masters. The charity provides the following services to its members and the wider community:

- Multi-disciplined athletics coaching across a variety of venues and times.
- Athletics competition team and club management.
- Officiating at local and national competitions and league matches.
- Financial support to individual athletes, coaches and officials to compete, support and officiate at national competitions.

Achievements and performance
The charity has worked with Edinburgh Leisure and Scottish Athletics throughout the year to provide athletics coaching and facilities for its members and others at Meadowbank Sports Centre and other

venues across Edinburgh.
The charity is particularly proud of both the achievements of its individual athletes at all levels of competition but also on its ability to compete in a team environment through the various athletic disciplines.

Financial review
As a charity, we have supported our purpose through providing coaching support, competition officials and administration while also maintaining controls over our finances that see the charity in a stable financial position.

The unrestricted general deficit for the year was (£7,074) (2024 - £24,545). This is deducted from the unrestricted reserves resulting in a closing general balance of £106,043 (2024 - £113,117). The deficit in the year is almost exclusively due to reaching the UK YDL Final in Liverpool this year. As a result, there was sizeable expenditure related to travel costs for the team transport and accommodation which was not budgeted for. This was previously a standing budgeted cost, but due to several years of not qualifying for the UK final, it was not deemed suitable to budget for such an expenditure unless probable to be incurred. Prior year surpluses have sufficiently covered the costs associated with the competition. The expected deficit had the club not qualified would have been (£800).

We are planning to implement changes in the year to 30 September 2026 to:

- Actively develop a pathway to paid roles within the club to counter against the lack of volunteer time available.
- Encourage a wider athlete involvement in the running of the club.
- Host another outdoor competition within Meadowbank to provide competition opportunities to members and others.
- Further increase individual athlete financial support to compete in high-level competitions.

This investment in the charity as a whole is in alignment with the shared goal of improving the team performance at the national level both in Scotland and in the UK as a whole.

There are at at least 30 volunteer coaches giving on average 3 hours each of their time per week. The charity provides coaching at least twice a week all year round at Meadowbank and other venues which in turn suggests circa 4,300 volunteer hours. Governance and management commitments total at least 1,250 hours, and officiating by club volunteers at least 450 hours. All of these hours are provided by volunteers to the charity.

Reserves policy
The trustees' policy is to retain six months worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Projected six months expenditure stands at £45,866 (2024 - £52,289) and unrestricted general reserves are £106,043 (2024 - £113,117). The trustees recognise that there are excess unrestricted general reserves of £60,177 (2024 - £60,828). Active steps have been taken to evaluate the ongoing income & expenditure to identify opportunities to further support our charitable purpose through increased expenditure.

The Bert Farmer designated fund stands at £132,000 (2024 - £132,000). The Board of Trustees are exploring possible future capital projects for the benefit of the charity members.

Trustees' Approval

Approved by order of the Board of Trustees on 24 November 2025 and signed on its behalf by:

Yvonne Jones (May 5, 2026 17:24:40 GMT+1)

Yvonne Jones - President and Trustee

Bruce Anderson (May 5, 2026 23:23:59 GMT+1)

Bruce Anderson - Trustee

Independent Examiner's Report to the Trustees

Edinburgh Athletic Club (SCIO)
For the year ended 30 September 2025

I report on the accounts for the year ended 30 September 2025 set out on pages 8 to 12.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 the 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.

Andrew Docherty
Andrew Docherty (May 7, 2026 21:01:33 GMT+1)
....

Andrew Docherty FCCA
Suite 4.5 Turnberry House
175 West George Street
Glasgow
G2 2LB

24 November 2025

Statement of Financial Activities

Edinburgh Athletic Club (SCIO)

For the year ended 30 September 2025

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 30 SEP 2025	TOTAL FUNDS 30 SEP 2024
Receipts					
Donations	7	3,220	-	3,220	5,023
Gross trading receipts	8	4,860	-	4,860	4,908
Gross receipts from charitable activities	9	82,941	-	82,941	83,756
Investments	10	9,359	-	9,359	8,814
Total Receipts		**100,380**	**-**	**100,380**	**102,502**
Payments					
Gross trading payments	11	5,310	-	5,310	6,301
Payments relating directly to charitable activities	12	102,044	-	102,044	71,036
Governance costs	13	100	-	100	100
Total Payments		**107,453**	**-**	**107,453**	**77,437**
Surplus/(Deficit) for the year		**(7,074)**	**-**	**(7,074)**	**25,065**
Transfers between funds		**-**	**-**	**-**	**-**
Surplus/(Deficit) for the year		**(7,074)**	**-**	**(7,074)**	**25,065**

Statement of Balances

Edinburgh Athletic Club (SCIO)
As at 30 September 2025

	UNRESTRICTED FUNDS - GENERAL	UNRESTRICTED FUNDS - DESIGNATED	RESTRICTED FUNDS	30 SEPT 2025	30 SEPT 2024
Statement of Balances					
Opening cash at bank and in hand	113,117	132,000	2,500	247,617	222,552
Surplus/(Deficit) for the year	(7,074)	-	-	(7,074)	25,065
Closing cash at bank and in hand	106,043	132,000	2,500	240,543	247,617

	UNRESTRICTED FUNDS - GENERAL	UNRESTRICTED FUNDS - DESIGNATED	RESTRICTED FUNDS	30 SEPT 2025	30 SEPT 2024
Bank and cash balances					
Current account	22,229	-	2,500	24,729	40,807
PayPal account	316	-	-	316	296
200 Club account	2,232	-	-	2,232	2,628
Payment providers	39	-	-	39	-
Short-term notice account	48,108	-	-	48,108	46,274
1 year investment bond	33,120	132,000	-	165,120	157,612
Total Bank and cash balances	**106,043**	**132,000**	**2,500**	**240,543**	**247,617**

Edinburgh Athletic Club (SCIO) has no other investments, assets or liabilities.

The financial statements were approved by the Board of Trustees on 24 November 2025 and were signed on its behalf by:

Yvonne Jones (May 5, 2026 17:24:40 GMT+1)
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Yvonne Jones - President and Trustee

Bruce Anderson (May 5, 2026 23:23:59 GMT+1)
....
Bruce Anderson - Trustee

Notes to the Financial Statements

Edinburgh Athletic Club (SCIO)
For the year ended 30 September 2025

1. Basis of preparing the financial statements

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Grants

There were no grants received during the current or prior financial year.

3. Nature and purpose of funds

Bert Farmer Legacy - Unrestricted (Designated)
A unrestricted designated fund for the purpose of development of the athletic club as agreed by the Board of Trustees in respect of a legacy supplied to the club from the aforementioned ex-athlete of the club. The remaining balance at the year end was £132,000 (2024 - £132,000).
Interest income on the designated fund is recognised as within the general unrestricted funds.

Financial hardship fund - Restricted
A restricted fund for the purpose of financial assistance to junior athletes under the age of 18 was created during the prior year upon receipt of a restricted donation. The remaining balance at the year end was £2,500 (2024 - £2,500).

4. Trustees' remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.
There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.
During both years, trustees acting in the capacity of the club as an agent, or as volunteers elsewhere within the charity were reimbursed essential travel expenses but did not relate to their work as trustees.

5. Transactions with trustees and connected persons

There were no transactions between trustees and connected persons for the year ended 30 September 2025.
During the prior year there was equipment storage paid for that was built and supplied by a connected person to a trustee. This was provided to the charity at below market cost. The transaction amount was £1,561.

6. Independent Examiner's remuneration

The independent examiner's remuneration for the year was £100 (2024 - £100).

	2025	2024
7. Donations		
200 Club income	2,507	2,338
Other miscellaneous donation income	713	2,685
Total Donations	**3,220**	**5,023**

	2025	2024
8. Gross trading receipts		
Kit sales income & commission	4,860	4,908
Total Gross trading receipts	**4,860**	**4,908**

	2025	2024
9. Gross receipts from charitable activities		
Subscription income	30,640	31,480
Club event & competition income	3,620	-
Facility hire income	48,021	52,176
Other miscellaneous income	660	100
Total Gross receipts from charitable activities	**82,941**	**83,756**

	2025	2024
10. Investments		
Interest income	9,359	8,814
Total Investments	**9,359**	**8,814**

	2025	2024
11. Gross trading payments		
Kit purchase	5,310	6,301
Total Gross trading payments	**5,310**	**6,301**

	2025	2024
12. Payments relating directly to charitable activities		
Facility hire expenses	47,080	46,452
Equipment	5,591	1,636
200 Club prizes	1,853	745
Affiliation fees	5,462	4,680
Club event & competition expenses	9,827	4,928
Jaguar Track & Field support costs	1,025	3,155

Training courses	1,671	655
Travel expenses	17,050	4,277
Website development	5,796	-
Bank charges	3,136	2,946
Other administration expenses	3,553	1,562
Total Payments relating directly to charitable activities	**102,044**	**71,036**

13. Governance costs

	2025	2024
Independent examination	100	100
Total Governance costs	**100**	**100**