

INVERNESS SHINTY CLUB SCIO

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

Charity number SC049760

INVERNESS SHINTY CLUB SCIO

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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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INVERNESS SHINTY CLUB SCIO

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees have pleasure in presenting their report and the unaudited financial statements for the period ended 30 September 2025.

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: -

Arran McMaster	-	Chairperson
Daniel Palombo	-	Treasurer
Jeya Calder	-	Communications
Brian Mutch	-	Womens Shinty
Matthew MacIver	-	Primary Shinty Development
Andrew MacNeil	-	Coaching and Club Development

Independent Examiner: Gemma Palombo C.A.,
Elhanan
Myrtlefield Lane
Inverness
IV2 5UE

INVERNESS SHINTY CLUB SCIO

TRUSTEES ANNUAL REPORT *(continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 SCIO

TRUSTEES ANNUAL REPORT *(continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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.

1. Facility & Infrastructure Transformation

- Bught Park Redevelopment: Successfully collaborated on the £7.1 million transformation of our home ground. The upgraded changing facilities and pavilion were fully completed.
- Shinty’s Story Exhibition: Supported the successful launch of *Shinty's Story – Sgeul na Camanachd* at Bught Park. This permanent museum exhibition was officially opened by the First Minister.

2. On-Pitch Restructuring & Team Performance

- Squad Expansion: Launched a brand-new development team to ease the transition between the youth academy and senior competitive fixtures.
- Representative Selection: Saw multiple club players selected for regional development squads and youth development camps

3. Community Engagement & Youth Growth

- Inverness Shinty World Cup: Successfully helped host the youth tournament at Bught Park, drawing over 350 young players across 44 local primary school teams.

INVERNESS SHINTY CLUB SCIO

TRUSTEES ANNUAL REPORT *(continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2025

- Volunteer Activation: Deployed a team of adult and academy volunteers to act as referees, pitch marshals, and coordinators. This successfully delivered major fixtures, including the MacTavish Cup final.
- Charitable Fundraising: Collaboration with other local charities

FINANCIAL REVIEW

Surplus/Deficit

There was a surplus of £13,948 on unrestricted funds during the year. There were no restricted funds during the year.

Reserves

As a result of the surplus of £13,948 for the year, the charity held unrestricted funds of £44,974 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 McMaster
Trustee

Jun 30, 2026
Date.....

INVERNESS SHINTY CLUB SCIO

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF INVERNESS SHINTY CLUB SCIO

FOR THE YEAR ENDED 30 SEPTEMBER 2025

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 6 to 8.

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 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.



Gemma Palombo (Jun 30, 2026 19:04:04 GMT+1)

Gemma Palombo C.A,
Elhanan
Myrtlefield Lane
Inverness
IV2 5UE

Date **Jun 30, 2026**
Date

INVERNESS SHINTY CLUB SCIO

RECEIPTS & PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Receipts				
Donations	1,000	-	1,000	500
Grants Received	-	-	-	2,584
50/50 Club	752	-	752	944
Club Lotto	-	-	-	571
Dinner Dance	3,465	-	3,465	3,674
Membership fees - Adults	3,430	-	3,430	3,450
Membership Fees – Youths	9,475	-	9,475	8,090
Catering Income	56	-	56	618
Bank Interest Received	342	-	342	363
Sundry Income	-	-	-	40
Club merchandise	295	-	295	-
Camanachd cup final	10,588	-	10,588	-
MacTavish cup final	7,773	-	7,773	-
Total Receipts	37,176	-	37,176	20,834
Payments				
Camanachd Membership - Adults	1,687	-	1,687	1,093
Camanachd Membership – Youths	770	-	770	650
Camanachd Insurance – Adults	1,079	-	1,079	869
Camanachd Insurance - Youths	462	-	462	390
Insurance	170	-	170	170
League & Cup Entry Fees	910	-	910	690
Referee Fees	1,594	-	1,594	1,600
Pitch Hire – Adults	3,312	-	3,312	2,195
Pitch Hire – Youths	6,936	-	6,936	8,780
Travel expenses -Adults	2,104	-	2,104	1,293
Travel Expenses – Youths	-	-	-	30
Trophies – Adults	242	-	242	109
Trophies Youths	205	-	205	-
Training/Coaching Courses	150	-	150	345
Equipment	2,335	-	2,335	205
Shinty Camp expenses	-	-	-	60
Catering expenses	-	-	-	313
Dinner dance expenses	450	-	450	-
Club Merchandise	326	-	326	-
Bank charges	484	-	484	330
Sundry Expenses	22	-	22	1,089
Total Payments	23,228	-	23,228	20,211
Surplus/(Deficit) for Year	13,948	-	13,948	623

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

INVERNESS SHINTY CLUB SCIO

STATEMENT OF BALANCES

AS AT 30 SEPTEMBER 2025

	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
BANK AND CASH				
Opening balance at 1 October 2024	31,026	—	31,026	30,403
Surplus/ (deficit) shown on the receipts and payment account	13,948	—	13,948	623
Closing balance at 30 September 2025	<u>44,974</u>	<u>—</u>	<u>44,974</u>	<u>31,026</u>
				£
LIABILITIES				
Camanachd Association	Unrestricted			480
Tesco	Unrestricted			210
				<u>690</u>

Approved by the trustees and signed on their behalf by:



.....
A McMaster
Trustee

Jun 30, 2026
Date.....

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

INVERNESS SHINTY CLUB SCIO

NOTES TO THE ACCOUNTS

AS AT 30 SEPTEMBER 2025

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.