

Charity registration number SCO46398 (Scotland)

ROSS COUNTY ATHLETICS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

ROSS COUNTY ATHLETICS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Ellen
A Young
S Davison
L Bell
M Carson
C Macgruer
L Ross
B Courtois-Lynch
T Quigley
K Crawford

Charity number (Scotland)

SCO046398

Principal Office

Achnasoul Cottage
Muir of Ord
Ross-shire
IV6 7XA

Independent Examiner

A9 Accountancy Limited
Elm House
Cradlehall Business Park
Inverness
United Kingdom
IV2 5GH

ROSS COUNTY ATHLETICS CLUB

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ROSS COUNTY ATHLETICS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives and aims of the charity are the advancement of public participation in sport and the organisation of recreational activities, with the objective of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and to encourage and promote community participation in the sport of athletics, by providing facilities and equipment for training and competition.

ROSS COUNTY ATHLETICS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Achievements and performance

The period covered by this report marked another successful year for the club. Tuesday training took place this time at Dingwall Academy (outside during the summer and inside and outside during the winter months). Junior membership numbers increased a little over the year (from 52 to 57) with two intakes of new members in April and October. The number of adult members was 10 regularly competing.

Track & Field

During 2023/24 Track & Field competitions included a series of Open Graded events organised by Elgin AAC which were attended by a small number of club athletes over the season. There was also a series of Inverness Harriers Jumps and Throws events which several members attended.

The RAM Grampian League involving age groups U11 to seniors took place with the first event in Inverness in May, followed by dates in June, July and the final in Inverness on 4th September. Numbers for these events are still down on pre-COVID levels, with other clubs also fielding smaller teams.

The Youth Development League (YDL) also took place with a small number of RCAC athletes joining Team North. Events took place in Aberdeen, Inverness and Dundee.

Three young athletes took part in the U12 Superteams qualifying event in Inverness. All three performed well doing a jump, throw and spring and enjoyed the experience.

A small cohort of 5 U17+ athletes participated in the newly structured Scottish National Athletics League. 4 events took place in either Grangemouth or Aberdeen. Strong performances resulted in PBs in both track and field events.

Two U17M club runners took part in the Monument Mile Classic in Stirling. Both ran very well in their races and thoroughly enjoyed the experience.

The Scottish National U17 3000m and BMC 800 took place on the same evening in Glasgow. Two club members, took part and ran well. A bronze was achieved in the U17W 3000 race and a club record achieved in U17M 800.

The Scottish Schools Championships in Grangemouth took place in June. RCAC were well represented by 6 athletes across different disciplines in various age groups. In glorious conditions across all 3 days 1 gold, 2 silvers and 1 bronze were achieved.

In the SIAB Schools International at Grangemouth two athletes were selected to compete for Scotland and a fantastic silver medal and another club record was achieved in the 17M 1500m Steeplechase race.

The Scottish National Championships took place in Aberdeen and Grangemouth in August with a number of club members taking part. In the U17M category a gold was won in the 1500m Steeplechase. Three other athletes took part and achieved great results.

ROSS COUNTY ATHLETICS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Cross County:

The Cross Country season was met with enthusiasm by club members as usual. The first event of the season was the North District XC Relays in Nairn. The club entered 5 junior teams (2 girls & 3 boys). The boys teams won gold & silver. A veteran ladies team also took part and all ran very well.

RCAC entered teams into most categories from U11 to Seniors in the North League which had 5 events – Fort William, Evanton, Forres, Peterhead, & Nairn. There were excellent individual and team performances throughout the season. At the final event the club won U13 boys 3rd, U15 girls 3rd, U15 boys 1st & 3rd, U17 men 1st & 3rd and U20 women 1st. We successfully hosted the Evanton event which is always a popular venue for runners. The number of runners from across the north was up on previous years highlighting its significance on the event calendar.

Three U17M took part in the Short Course XC Championships in Lanark with the best place athlete coming in 4th place.

The North District XC Championships took place at Gordonstoun and the club had 23 athletes competing. The U13G team took team bronze followed by the U13B who took team gold and an individual 3rd. The U17M had the best results of the day with an individual 1-2 and another team gold. Both the U15G & U15B teams placed 3rd. A small number of Senior Ladies also took part.

One U17M took part in the British Cross Challenge in Liverpool finishing in 15th, but enough to secure selection for Scotland for Celtic Nations being hosted with Inter-districts.

Seventeen junior members were selected to run for Team North in Renfrew at the Inter- Districts event in January. There were some fantastic performances and everyone had a great day.

Eleven junior athletes attended the National XC Championships at Callendar Park in Falkirk. The club had a great day with many good performances.

Two U17M were called up to the Scotland squad to compete at the Schools International Athletics Board Cross Country Championship in Dublin.

Road running:

The National 5k Champs took place in Silverknowes, Edinburgh in May. The club was represented by four athletes who all ran well in this tough event.

Four club athletes took part in the Nairn 10k in March, all running well.

The club had adult runners taking part in a number of marathons including London, Paris, Boston & Amsterdam.

The Baxters Festival of Running saw a large team of juniors and adults taking part in the 5k. There were also juniors in the 10k and adults in the Marathon. The club also provided a number of volunteers for this event (finish line helpers, marshals and mascots) and was rewarded with a donation from the organisers.

A senior took part in the Brodie Castle 10k and was first veteran male.

A large group of runners were entered into the Inverness Half 5k ranging from U11s to U17s plus some parents too. Four adults took part in the Half Marathon. The club provided 3 volunteers too to support the event.

The Scottish Young Athletes Road Race took place in Greenock. The club was represented by two U17M athletes with one placing 10th and the other 30th in a very tough race.

One U17M was selected to represent Scotland in London at the Mini Marathon finishing in a brilliant 14th (4th Scot).

Hill & trail running:

A small crew of 6 runners braved the junior Craig Dunain Hill Race in March, including two senior women. There was a first place in the junior race.

ROSS COUNTY ATHLETICS CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

Two U17M took part in the Cioch Mhor hill race in Dingwall coming 4th and 5th.

A senior male took part in the Loch Ness 24 event coming in in 5th place after completing 24 laps (103 miles).

Other events:

The Puffin Pool New Year's Dash 5k and was very well attended. £1,065.32 was raised for this well used local charity.

Prior to the club awards night in March 2024 a fun relay race was organised in a local park. This was designed to be fun and included all ages and was a hugely enjoyed by all who took part. Awards were given from U11 to senior age groups.

The club regularly provides volunteers to the Alness and Torvean parkruns.. In addition club athletes regularly take part in parkruns across the UK and beyond.

Financial review

Reserves policy

The Trustees would like to maintain a level of free reserves sufficient to meet the statutory and other liabilities which could arise in the event of major changes in income levels. The average 3 months running costs are expected to be £3,000 and unrestricted funds were maintained above this level throughout the year, and are expected to be adequate in the financial year to come.

The trustees consider unrestricted funds to be sufficient to cover all liabilities in the event of major change in the income levels.

Principal funding sources

Our main form of funding is annual membership fees, which are set each year at the AGM. Note: This reporting year had our income from membership fees. The main expense was Dingwall Academy grass field and hall hire. Other expenditure included Scottish Athletics Affiliation Fees, event entries fees (district and national events) and fees to facilitate Trustee and club meetings.

Plans for future periods

Aims and key objectives for future periods

The Ross County AC main future objective and focus is to increase our levels of qualified coaches, helpers and officials to ensure we can offer the best opportunities to our members to train, develop and compete. We will do this with the support of Scottish Athletics who have been offering guidance and advice. This will also ensure that we have capacity to take on new members from our waiting list which is currently significant in number.

We also aim to increase our adult membership to pre-COVID levels. Due to changes in coaching, the club has been limited in what we can offer out with Tuesday junior training. Following on from this we hope to be able to enter adult teams in future events as was previously possible.

The club and Trustees extend thanks to the Trustees who have resigned and for their significant contribution to RCAC.

Structure, governance and management

Ross County Athletics Club is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 9 March 2016.

ROSS COUNTY ATHLETICS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

J Ellen
A Young
S Davison
L Bell
M Carson
C Macgruer
L Ross
B Courtois-Lynch
T Quigley
K Crawford

Recruitment and appointment of trustees

The constitution requires that the charity have a minimum of three trustees at any one time, the maximum number of trustees is sixteen. Trustees are normally appointed at the Annual General Meeting, and all trustees are required to resign each year, although trustees are deemed to be re-elected unless they request not to be.

The Board can at any time appoint a non-member as a trustee if they are deemed to have special experience or skills that would be of assistance to the board.

The individual who signed the charity trustee declarations forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation.

The Board tries to ensure that it comprises a mix of members, so that the charity has a variety of expertise.

Organisational structure

The Trustees and members meet on a regular basis to discuss and manage the affairs of the Charity. All meetings have returned to a face to face format and this has been welcomed by all.

The trustees' report was approved by the Board of Trustees.



J Ellen
Trustee

Date: 04/11/24

ROSS COUNTY ATHLETICS CLUB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

ROSS COUNTY ATHLETICS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSS COUNTY ATHLETICS CLUB

I report on the financial statements of the charity for the year ended 5 April 2024, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Hollie Mackay CA
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IV2 5GH
United Kingdom

Dated:11/11/2024.....

ROSS COUNTY ATHLETICS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	2,581	-	2,581	1,337	-	1,337
Charitable activities	4	4,035	-	4,035	3,861	-	3,861
Other trading activities	5	463	-	463	345	-	345
Total income		<u>7,079</u>	<u>-</u>	<u>7,079</u>	<u>5,543</u>	<u>-</u>	<u>5,543</u>
Expenditure on:							
Raising funds	6	(133)	-	(133)	(223)	-	(223)
Charitable activities	7	7,863	-	7,863	7,790	-	7,790
Total expenditure		<u>7,730</u>	<u>-</u>	<u>7,730</u>	<u>7,567</u>	<u>-</u>	<u>7,567</u>
Net expenditure and movement in funds		(651)	-	(651)	(2,024)	-	(2,024)
Reconciliation of funds:							
Fund balances at 6 April 2023		5,550	7,000	12,550	7,574	7,000	14,574
Fund balances at 5 April 2024		<u>4,899</u>	<u>7,000</u>	<u>11,899</u>	<u>5,550</u>	<u>7,000</u>	<u>12,550</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROSS COUNTY ATHLETICS CLUB

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	11	1,558		1,425	
Cash at bank and in hand		11,049		11,785	
		<u>12,607</u>		<u>13,210</u>	
Creditors: amounts falling due within one year	12	(708)		(660)	
Net current assets			11,899		12,550
			<u><u>11,899</u></u>		<u><u>12,550</u></u>
The funds of the charity					
Restricted income funds	13	7,000		7,000	
Unrestricted funds	14	4,899		5,550	
		<u>11,899</u>		<u>12,550</u>	
			<u><u>11,899</u></u>		<u><u>12,550</u></u>

The financial statements were approved by the trustees on 4/11/24



J Ellen
Trustee

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

The charity is registered in Scotland. The registered office is situated at Achnasoul Cottage, Muir of Ord, Ross-shire, IV6 7XA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.4 Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Stocks

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

1.7 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, call deposits, and other short-term liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,305	1,337
Grants	1,276	-
	<u>2,581</u>	<u>1,337</u>

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Membership fees	-	180
Term fees	4,035	3,681
	<u>4,035</u>	<u>3,861</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sales of club clothing	463	345
	<u>463</u>	<u>345</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Club clothing costs	(133)	(223)
	<u>(133)</u>	<u>(223)</u>

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

7 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Activity support costs		
Track and room hire	1,551	1,318
Equipment repairs and renewals	-	400
Website and other internet fees	141	48
Race entry and affiliation fees	2,149	1,786
Donations	439	350
Training and coaching course fees	-	1,505
Kit purchases	857	-
Entries and sundries	1,267	130
Trophies	636	873
Social events	115	720
	<u>7,155</u>	<u>7,130</u>
Share of support and governance costs (see note)		
Governance	708	660
	<u>7,863</u>	<u>7,790</u>
Analysis by fund		
Unrestricted funds	<u>7,863</u>	<u>7,790</u>

Governance costs include accountancy fees which represent the independent examiners fee of £708 (2023 - £660).

8 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):	<u> </u>	<u> </u>

9 Trustees

No trustees (or any persons connected with them) have received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

11 Stocks

	2024 £	2023 £
Stocks	1,558	1,425

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	708	660

13 Restricted funds

Restricted funds - the balance at the year end relates to a Grant received towards the construction of an indoor pole vault and jump track.

	At 6 April 2023 £	At 5 April 2024 £
	7,000	7,000
Previous year:	At 6 April 2022 £	At 5 April 2023 £
	7,000	7,000

14 Unrestricted funds

	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	5,550	7,079	(7,730)	4,899
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	7,574	5,543	(7,567)	5,550

ROSS COUNTY ATHLETICS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 5 April 2024:			
Current assets/(liabilities)	4,899	7,000	11,899
	<u>4,899</u>	<u>7,000</u>	<u>11,899</u>
	<u><u>4,899</u></u>	<u><u>7,000</u></u>	<u><u>11,899</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 5 April 2023:			
Current assets/(liabilities)	5,550	7,000	12,550
	<u>5,550</u>	<u>7,000</u>	<u>12,550</u>
	<u><u>5,550</u></u>	<u><u>7,000</u></u>	<u><u>12,550</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).