

EDINBURGH GIANTS INCLUSIVE SPORTS CLUB

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SCOTTISH CHARITY NUMBER SC053337

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

Edinburgh Giants Inclusive Sports Club

Report and Accounts

For the year ended 31 December 2025

Charity Number – SC053337

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Edinburgh Giants Inclusive Sports Club

Trustees' Annual Report

For the year ended 31 December 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025

Charitable Purposes

The charitable purposes are:

- The advancement of public participation in sport,
- 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,
- The advancement of health.

Achievements and performance

The main activities of the charity this year included having wheelchair rugby teams competing in the Super League and Reserves national competition, the first Scottish club to do so, and winning the Plate competition, as well as competing in the Challenge Cup and entering 2 teams into the National 4s competition.

The charity held the inaugural North v South City Challenge and hosted a charity match against Colostomy UK.

A first schools' session was held as a test and learn trial and 19 players represented the club throughout the year.

Financial Review

In the year ended 31 December 2025 there was unrestricted income of £34,205 (2024 - £27,974) and restricted income of £8,867 (2024 - £nil). Total expenditure amounted to £32,984 (2024 - £17,383) resulting in a surplus of £10,088 (2024 - £10,591).

Reserves Policy

The Statement of Balances shows unrestricted funds carried forward totalling £20,679 (2024 - £10,591). The trustees aim to hold £10,000 to handle the ongoing demands of operating the club.

Structure, Governance and Management

The charity was formed on 8 May 2024 under a Constitution as a Scottish Charitable Incorporated Organisation (a SCIO). The charity comprises the Board of Trustees. The people serving on the Board are referred to as the charity trustees under the constitution.

Appointment of trustees

The Board are the charity's trustees. At each AGM, the members may elect any member to be a charity trustee and the board may at any time appoint any member to be a charity trustee. The maximum number of Board members is 7 with a minimum of 3.

Management

The Board is responsible for monitoring and controlling the financial position of the organisation.

Edinburgh Giants Inclusive Sports Club

Trustees' Annual Report

For the year ended 31 December 2025

Reference and Administrative Information

Registered Charity Number: SC053337
Operational Address: Greyfriars Charteris Centre, 138-140 Pleasance,
Edinburgh, EH8 9RR
Independent Examiner: Jonathan L Adamson CA, Henderson Black & Co,
Chartered Accountants, Chestney House, 149 Market Street,
St Andrews, Fife, KY16 9PF
Bankers: Royal Bank of Scotland plc

Trustees

The following persons have served during the year and since the year end:

Martyn Gill	(Chair)
Mark Charlton	(Treasurer)
Christopher Chatten	
Olivia Fulton	
Craig Shepherd	
Graeme Stewart	

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees and signed on their behalf by:-



Martyn Gill (Chair)

Date: 10/07/2026

Edinburgh Giants Inclusive Sports Club

Independent Examiner's Report to the Trustees of the Edinburgh Giants Inclusive Sports Club

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 7.

Respective Responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Jonathan L Adamson

**Jonathan L Adamson CA
Partner
Henderson Black & Co
Chartered Accountants**

**Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF**

Date: 09/07/2026

Edinburgh Giants Inclusive Sports Club

Statement of Receipts and Payments for the year ended 31 December 2025

		Unrestricted General Fund	Restricted Funds	Total Funds 2025	Unrestricted General Fund	Restricted Funds	Total Funds 2024
	Note	£	£	£	£	£	£
Receipts							
Grants		7,000	8,867	15,867	3,500	-	3,500
Donations		17,534	-	17,534	10,221	-	10,221
Sponsorship		4,092	-	4,092	10,675	-	10,675
Membership		4,950	-	4,950	1,896	-	1,896
Participation fees		629	-	629	282	-	282
Sale of assets		-	-	-	1,400	-	1,400
Total receipts		<u>34,205</u>	<u>8,867</u>	<u>43,072</u>	<u>27,974</u>	<u>-</u>	<u>27,974</u>
Payments							
Cost of charitable activities	6	21,717	-	21,717	5,102	-	5,102
Fundraising		-	-	-	181	-	181
Capital loan repayments		1,650	-	1,650	6,654	-	6,654
Governance costs	7	750	-	750	-	-	-
Purchase of assets		-	8,867	8,867	5,446	-	5,446
Total payments		<u>24,117</u>	<u>8,867</u>	<u>32,984</u>	<u>17,383</u>	<u>-</u>	<u>17,383</u>
Surplus for the year		<u>10,088</u>	<u>-</u>	<u>10,088</u>	<u>10,591</u>	<u>-</u>	<u>10,591</u>

The notes on page 6 and 7 form an integral part of these accounts.

Edinburgh Giants Inclusive Sports Club

Statement of Balances as at 31 December 2025

	Unrestricted			Unrestricted		
	General Fund	Restricted Funds	Total 2025	General Fund	Restricted Funds	Total 2024
	£	£	£	£	£	£
Opening cash at bank and in hand	10,591	-	10,591	-	-	-
Surplus for the year	10,088	-	10,088	10,591	-	10,591
Closing cash at bank and in hand	<u>20,679</u>	<u>-</u>	<u>20,679</u>	<u>10,591</u>	<u>-</u>	<u>10,591</u>
Bank and Cash Balances						
Bank accounts	20,679	-	20,679	10,591	-	10,591
	<u>20,679</u>	<u>-</u>	<u>20,679</u>	<u>10,591</u>	<u>-</u>	<u>10,591</u>
Assets						
Wheelchairs	23,667	-	23,667	14,800	-	14,800
	<u>23,667</u>	<u>-</u>	<u>23,667</u>	<u>14,800</u>	<u>-</u>	<u>14,800</u>
Liabilities						
Loan from trustee	-	-	-	1,650	-	1,650
Independent examiner's fee	720	-	720	750	-	750
	<u>720</u>	<u>-</u>	<u>720</u>	<u>2,400</u>	<u>-</u>	<u>2,400</u>

The notes on page 6 and 7 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:



Martyn Gill (Chair)

Date: 10/07/2026

Edinburgh Giants Inclusive Sports Club

Notes to the Accounts for the year ended 31 December 2025

1 Accounting Policies

Charity information

Edinburgh Giants Inclusive Sports Club SCIO is a registered charity, governed by its constitution. It is a registered charity with the Office of the Scottish Charity Regulator. The registered office is Greyfriars Charteris Centre, 138-140 Pleasance, Edinburgh, EH8 9RR.

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

1.1 Basis of Accounting

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

1.2 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 an unrestricted general fund for the day-to-day running of the charity.

Restricted funds relate to grants received for a specific purpose.

2 Related party transactions

During the year, a total of £nil (2024 - £nil) was donated to the charity by the trustees.

A loan of £1,650 from trustee Martyn Gill to the charity was outstanding at 31 December 2024. This was interest free and fully repaid by the charity in the current year.

3 Trustees' remuneration

No remuneration was paid in the year (2024 - nil).

4 Control

Control of the charity lies in the hands of the trustees.

5 Donated services and facilities

The value of work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

6 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
Hire of facilities - Training	4,426	-	4,426	1,221	-	1,221
Hire of facilities - Matches	575	-	575	859	-	859
Equipment and kits	3,808	-	3,808	-	-	-
Travel and accommodation	8,152	-	8,152	1,396	-	1,396
Match officials	590	-	590	282	-	282
Office expenses	336	-	336	187	-	187
Marketing	1,235	-	1,235	-	-	-
Other expenses	2,595	-	2,595	1,157	-	1,157
	<u>21,717</u>	<u>-</u>	<u>21,717</u>	<u>5,102</u>	<u>-</u>	<u>5,102</u>

7 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
Independent Examination fee	750	-	750	-	-	-
	<u>750</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>

Edinburgh Giants Inclusive Sports Club

Notes to the Accounts for the year ended 31 December 2025

8 Restricted Funds

	At 31 December 2024	Income	Expenditure	At 31 December 2025
Wooden Spoon	-	8,867	(8,867)	-
	<u>-</u>	<u>8,867</u>	<u>(8,867)</u>	<u>-</u>

Purpose of restricted funds

Wooden Spoon - funds received from Wooden Spoon Scotland to purchase specialist equipment, with wheelchairs costing £8,867 purchased during the year meeting the restriction.