

# **Fintry Sport & Recreation Club**

A Charity Registered in Scotland

Charity Reg. No. SC001505

## **Trustees' Report**

and

**Accounts to Year Ending 28<sup>th</sup> February 2025**

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# Fintry Sports and Recreation Club

Charity Ref. No. SC001505

## TRUSTEES' ANNUAL REPORT FOR YEAR ENDING 28<sup>th</sup> Feb. 2025

**Club Address** - The Clubhouse, Kippen Road, Fintry, G63 0YA

**Trustees** - Management Committee of Fintry Sports and Recreation Club:



**Trustees are elected annually by members at the AGM**

**Bankers** - Santander, Bootle, Merseyside

**Independent Financial Examiner** - [REDACTED] Carrick Kerr & Co

### **History, objectives and activities**

Fintry Sports and Recreation Club was formed in 1979 by a group of enthusiasts who wanted to provide sporting facilities in West Stirlingshire. It is recognized by the Office of Scottish Charities Regulator as an unincorporated association.

Land was donated to the village of Fintry by [REDACTED] of Culcreuch Castle and pitches were laid out and a clubhouse with squash courts and changing facilities was erected. The Club thrived and developed a varied selection of activities and facilities – squash, rugby, football, indoor bowling, fitness room, table tennis, fiddle and accordion music club, aerobics – as well as a shop, cafeteria, lounge bar and Village Museum.

The objects of the Club are:

- to promote the benefit of the inhabitants of Fintry and District, without distinction of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants
- to promote the advancement of public participation in sport
- to advance the heritage of Fintry and surrounding areas in relation to its history and people
- the relief of those in need due to the disadvantage of their rural location.

## **Trustees' Responsibilities**

The Trustees organise the finances of the Club and the development and maintenance of the facilities. They decide the charges for playing fees and membership and promote participation in the sports offered at the Club. It is the responsibility of the trustees to review the financial risks that the Club faces and to plan accordingly.

The objectives are achieved by providing and maintaining good quality venues where sporting and recreational activities can take place. To do this, money is raised through membership subscriptions, playing fees, our small shop and through our subsidiary company, FSRC Trading CIC, which runs a cafeteria and bar and organises fund raising events e.g. quiz nights, Burns Supper and musical entertainment. For capital expenditure, grants and loans are sought from funding bodies like National Lottery, Scottish Rugby Union, Robertson Trust and members sometimes provide loans or gifts.

Many skilled volunteers freely give of their time for coaching in rugby, squash, football and bowling. Outwith the Management Committee, volunteers contribute well in excess of 100 hours per week in coaching and administration. Many aspects of maintenance of the buildings and equipment are carried out by skilled and qualified members.

## **Management**

The Trustees of the Club are the Management Committee of Fintry Sports and Recreation Club which is elected annually. Apart from financial responsibilities, this committee runs and maintains the facilities, and employs the staff. Each section within the Club, e.g. rugby, bowling, football, fitness gym and squash looks after their own playing affairs and appoints a member to represent them on the Management Committee.

Fintry Community Council has two places on the Management Committee (not trustees).

All trustees are aware of their responsibilities and the Club OSCR reporter briefs new trustees on the procedures involved.

No trustee receives remuneration.

All profits are used to develop the Club and to provide and maintain the facilities.

The Club Manager (not a Trustee) is appointed by the Trustees and is responsible for the day-to-day running of the club – staffing, cleaning, stock, bookings. This is a paid position.

Charity law requires the trustees to prepare SORP-conforming financial statements for each financial year which show a true and fair view of the state of affairs of the Club and its financial activities for that period. The accounts for 2024/25 are included in this report.

## **Achievements**

The club provides good quality sporting facilities for a wide variety of participants. It continues to localise facilities normally only provided in large towns. Inevitably, this reduces our carbon footprint and saves time for our members and other participants. They range from young primary pupils to very senior citizens. Our close links with Fintry Primary School and Balfron High School continue to expand and with the help of Active Stirling we help bowling sessions for local children. They also helped run courses in child protection for club coaches and helpers and run senior citizen fitness classes. The Edmund Gallery, our village museum, is proving to be a popular additional attraction at the Club. It has become a useful pop-up facility for talks, meetings and performances as well as being a focus for some nostalgia for present and former residents of the area. This precious facility has been achieved, in the usual way, through fundraising, members' gifts and donations of cash, building skills and time.

The junior and female sections of the rugby club continues to grow and plans are being drawn up to provide suitable female changing facilities. That growth has continued with the return of the annual charity rugby festival involving 10 clubs from all parts of Scotland, again, with vital help from club coaches, parents and Balfron High School. There is a high degree of involvement by parents in the running of the Club. All coaches throughout the Club have gone through training courses run by SRU or Stirling Council.

Indoor bowling is maintaining its popularity although the ages of members playing the sport continues to increase, indicating that we will have to give some attention to publicising the excellent facilities in order to maintain numbers. It is interesting to note the growing number of social groups taking part in bowling particularly from local villages like, Killearn, Strathblane and Balfron.

Sadly, the uptake of squash continues to be very disappointing and some serious consideration will have to be given to encouraging new interest in the game or finding a new activity for the space.

Many people have commented on the neat, tidy and colourful condition of the Club grounds. This is due entirely to the hard work of our volunteer members. Their efforts are greatly appreciated.

Our subsidiary Community Interest Company (CIC), formed to look after our non-charitable fund-raising activities, has, again, performed well and has made a donation of £20,000 to our funds. We will carefully monitor the relationship between the activities of our CIC and Fintry Sports and Recreation Club to ensure that we are following the advice offered by OSCR and HMRC.

Our Club Manager and her staff continue to provide a very effective and popular emergency shopping facility which saves long journeys to Stirling or Glasgow. Similarly, our catering and hospitality facilities have returned to pre-covid levels of popularity.

## **Management of Risk**

The Club does not invest in Stocks and Shares. Surplus funds are put in bank deposit accounts.

## **Financial Reserves**

The Club has no specifically identified financial reserves. When new projects are undertaken, the treasurer is responsible for maintaining the appropriate bank balance to complete the job. However, we intend to create a backup fund to help with any emergencies that crop up.

### **Comments on Accounts for year ending 28<sup>th</sup> February 2025**

The principal funding sources for the Club are membership subscriptions, playing fees, sales from shop and catering.

- Membership numbers have steadied recently and we have benefitted from the closure of nearby indoor bowling clubs.
- Facility usage is also showing signs of recovery despite playing fees being increased.
- Wage costs have increased as we continue to pay the 'Living Wage Plus' to our employees.
- It is obvious that the Club could not achieve its objectives based only on the income from membership and playing fees. It is essential that both Fintry Sports and Recreation Club and FSRC Trading CIC continue to raise additional funds through our other associated activities.
- The Notes to the Accounts give a closer inspection of the income and expenditure.



Date \_\_\_\_23/10/25

Fintry Sports & Recreation Club		Charity No (if any)	SC001505	CC17a
Annual accounts for the period				
01/03/2024	To	28/02/2025		

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	91,184	-	-	91,184	72,100
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	104,188	-	-	104,188	126,501
Other incoming resources		S05	48,331	-	-	48,331	48,692
<b>Total incoming resources</b>		S06	243,703	-	-	243,703	247,293
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	2,965	-	-	2,965	2,086
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	261,329	-	-	261,329	233,546
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	264,294	-	-	264,294	235,632
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 20,591	-	-	- 20,591	11,661
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 20,591	-	-	- 20,591	11,661
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	- 20,591	-	-	- 20,591	11,661
<b>Total funds brought forward</b>		S20		-	-		
<b>Total funds carried forward</b>		S21	- 20,591	-	-	- 20,591	

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	583,775	-	-	583,775	592,935
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	583,775	-	-	583,775	592,935
<b>Current assets</b>						
Stock and work in progress	B05	9,591	-	-	9,591	9,591
Debtors (Note 11)	B06	1,427	-	-	1,427	820
(Short term) investments	B07	405	-	-	405	-
Cash at bank and in hand	B08	36,106	-	-	36,106	48,131
<b>Total current assets</b>	B09	47,529	-	-	47,529	58,542
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	65,019	-	-	65,019	62,929
<b>Net current assets/(liabilities)</b>	B11	- 20,591	-	-	- 20,591	- 4,387
<b>Total assets less current liabilities</b>	B12	563,184	-	-	563,184	588,548
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	19,343	-	-	19,343	20,500
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	543,841	-	-	543,841	568,048
<b>Funds of the Charity</b>						
Unrestricted funds	B16	543,841			543,841	568,048
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	543,841	-	-	543,841	568,048

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval



**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

*Give details in this box if a different standard has been followed.*

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

*Give details in this box of any material changes that have been made.*

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

*Give details in this box of any material changes that have been made.*

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

Fixed assets (land & Buildings and Furnishings & Fittings) are depreciated at a set amount each year.

## Note 3

## Analysis of incoming resources

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Membership Fees (H)	28,611	26,902
	Fundraising and Grants (A)	41,132	2,598
	Donations and Payments (F)	20,224	42,081
	Bowling Club (D)	1,217	519
	<b>Total</b>	<b>91,184</b>	<b>72,100</b>
Activities for generating funds	Catering Income (E)	-	-
	Bar Income (C)	-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investment income	Bank Income (B)	-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Incoming resources from charitable activities	Playing Fees (J)	35,470	31,274
	Shop Income (I)	68,718	95,227
		-	-
	<b>Total</b>	<b>104,188</b>	<b>126,501</b>
Other Income	RHI Payments (woodchip boiler) G1	9349	16738
	Feed in Tariff (solar panels) G2	6488	2880
	Gift Aid (G3)	12494	5074
	Rental Payment	20000	24000
	<b>Total</b>	<b>48331</b>	<b>48692</b>
Total Income		243,703	247,293

Section C	Notes to the accounts	(cont)
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**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>	Fundraising Expenses (O)	480	660
	Bowling Club (L)	2,485	1,426
		-	-
		-	-
	<b>Total</b>	2,965	2,086
<b>Fundraising trading costs</b>	Bar Purchases (K)	-	-
	Catering Purchases (M)	-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Shop Purchases (N)	69,733	107,524
	Utilities (Z)	28,961	18,746
	Gen Maintenance (A2)	6,383	5,480
	Cleaning (Q1)	3,397	4,623
	Depreciation (X)	13,193	13,193
	Insurance (Y)	2,727	3,582
	Miscellaneous (A3)	1,209	101
	Wages (Q)	124,822	71,146
	Bookkeeping (Q2)	4,438	3,738
	Interest on Members Loans (W)	-	720
	Office (V)	453	907
	Bank Charges U)	6,013	3,654
	Advertising (R)	-	132
	<b>Total</b>	261,329	233,546

<b>Total Resources Expended</b>	264,294	235,632
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**Section C**
**Notes to the accounts**
**(cont)**
**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**
**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	0

**Section C****Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Gross wages, salaries and benefits in kind	118,535	67,688
Employer's National Insurance costs	4,566	2,320
Pension costs	1,721	1,138
<b>Total staff costs</b>	<b>124,822</b>	<b>71,146</b>

**7.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
The parts of the charity in which the employees work		
All aspects of	5	4
Club Activities	-	-
	-	-
	-	-
<b>Total</b>	<b>5</b>	<b>4</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Work-place pension by NEST - open to all employees

	<b>This year £</b>	<b>Last year £</b>
The costs of the scheme to the charity for the year	1,721	1,138
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

(cont)

## Grantmaking

N/A

N/A

N/A

N/A

N/A

N/A

£	
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N/A

N/A

N/A

**Section C****Notes to the accounts****(cont)****Note 9****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	591,379	25,589	3,564	90,761	-	711,293
Additions	-	-	-	5,560	-	5,560
Revaluations	-	-	-	-	-	-
Disposals	-	-	1,527	-	-	1,527
Transfers *	-	-	-	-	-	-
Balance carried forward	591,379	25,589	2,037	96,321	-	715,326

**9.2 Accumulated depreciation and impairment provisions**

	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
<b>**Basis</b>						
<b>** Rate</b>						
Balance brought forward	76,000	181	-	42,177	-	118,358
Depreciation charge for year	7,600	-	-	5,593	-	13,193
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	83,600	181	-	47,770	-	131,551

**9.3 Net book value**

Brought forward	515,379	25,408	3,564	48,584	-	592,935
Carried forward	507,779	25,408	2,037	48,551	-	583,775

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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**Section C**
**Notes to the accounts**
**(cont)**
**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

N/A

£

Carrying (market) value at beginning of year

-

**Add:** additions to investments at cost

-

**Less:** disposals at carrying value

-

**Add/(deduct):** net gain/(loss) on revaluation

-

Carrying (market) value at end of year

-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Section C****Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,427.0	820.0	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors			-	-
Prepayments and accrued income		-	-	-
<b>Total</b>	<b>1,427.0</b>	<b>820.0</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	25,000	38,000	19,343	20,500
Trade creditors	23,264	16,941	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	16,755	7,987	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>65,019</b>	<b>62,928</b>	<b>19,343</b>	<b>20,500</b>

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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Section C	Notes to the accounts	(cont)
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**Note 13**                      **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

N/A

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**Section C****Notes to the accounts****(cont)****Note 14****Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Section C****Notes to the accounts****(cont)****Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Our subsidiary company, FSRC Trading CIC, is now in operation and this is reflected in the lower, or no, figures for some items of income and expenditure which have been transferred to the subsidiary company. These are mainly in catering and bar categories.

# Carrick Kerr & Co. Auditor Certificate

**Issued To:**

Fintry Sports and Recreation Club (Charity No SC001505)

Kippen Road

Fintry, G63 0YA

**Issued by:**

**Auditor's Company Name:** Carrick Kerr & Co

**Auditor's Address:** 54 Cowgate, Kirkintilloch, G66 1HN

**Audit Period:**

This certificate covers the financial period from 1<sup>st</sup> March 2024 to 28<sup>th</sup> February 2025.

**Audit Objectives:**

The objective of this audit was to assess the accuracy and reliability of the financial statements prepared by Fintry Sports and Recreation Club.

**Scope of Audit:**

The audit was conducted in accordance with the International Standards of Auditing (ISA) and encompassed the evaluation of financial documents and internal controls relevant to financial reporting.

**Auditor's Conclusion:**

In our opinion, the financial statements present a true and fair view of the financial position of Fintry Sports and Recreation Club as of 31<sup>st</sup> October 2024 and complies with the applicable financial reporting framework.



**Title/Position**

*PARTNER*

**Date 21/10/25**

*Carrick Kerr & Co.  
Certified Public Accountants  
54 Cowgate  
KIRKINTILLOCH Glasgow G66 1HN  
Tel. 0141-776-2103 Fax 0141-776-6068*