

# Spartan's FC (Youth)

Scotland · Charity number SC029945

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2000-01-26
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	21 Lennel Avenue Edinburgh EH12 6DW
Website	<a href="http://www.spartansfcyouth.com">www.spartansfcyouth.com</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of public participation in sport', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** To educate young persons by organising facilities and coaches to train/play football throughout the year. We teach values/code of conduct to over 700 players.

**Beneficiaries:** 'Children or young people'

**Objectives:** To advance the education of pupils of schools in Edinburgh and to organise or provide or assist in the organisation or provision of facilities which will encourage pupils of schools in Edinburgh to play association football or other games or sports, to provide and maintain the appropriate equipment for those objects and to promote and provide coaching for persons organising and pupils playing such games or sports

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£424,053	£435,138	-	8
2024-05-31	£410,578	£351,273	-	7
2023-05-31	£379,755	£352,630	-	5
2022-05-31	£283,527	£285,322	-	3
2021-05-31	£238,367	£216,261	-	3

**Spartan's FC (Youth)**

Scotland - Charity number SC029945

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# Accounts

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Charity registration number SC029945 (Scotland)

**SPARTANS FC YOUTH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

# SPARTANS FC YOUTH

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# SPARTANS FC YOUTH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MAY 2025

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The trustees present their annual report and financial statements for the year ended 31 May 2025.

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).

Spartans FC (Youth) ('the club') is a charitable unincorporated association. Our purposes, as recorded in our constitution, are to advance the education of school age children in the Edinburgh area through providing and organising facilities and coaching to play association football or other games and sports and to provide and maintain equipment to carry out these objectives.

#### **Objectives and activities**

Our aim is that regular donation income covers the following areas of expenditure:- pitch hire (training and matches), playing kit, team expenses (such as referees, league registration fees, player insurance etc) replacement of equipment (goals, balls, nets, bibs, cones etc) and other general club expenses (insurance, admin costs, coach development etc).

#### **Achievements and performance**

The membership of Spartans FC (Youth) remains strong with over 465 boys and 135 girls training twice a week in a safe and fun environment. The boys section consists of 6 small sided squads of approximately 40 boys from U6 to U12, and 17 11 aside squads from U13 to U18.

The girls section consists of the Next Generation Programme and our regional squads. The Next Generation Programme consists of the three squads at U13, U15 and U17, the criteria to be accepted in the nationwide programme is set and monitored by the SFA. The NGP key requirements for each squad is to train three times a week, perform 2 strength and conditioning sessions a week, and head coaches must be UEFA B qualified.

The club has over 100 volunteers who provide a minimum of 3 hours per week unpaid. In addition, the volunteers attend various types of courses so that the club maintain a high standard of coaching and developing our children in a positive and encouraging environment. Consequently the club maintain their Community Legacy Quality mark.

Each age group has their own restricted fund, the level of activity is dependant on the enthusiasm of the coaches and parents. This financial year 3 squads travelled overseas to play in competitions.

# SPARTANS FC YOUTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

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#### Financial review

The club made a deficit of £14,988 on unrestricted funds for the year ended 31 May 2025 compared to a surplus of £67,541 in 2024. In total the club made a net deficit of £11,085 in 2025, compared with a net surplus of £59,305 in 2024. This was principally due to an increase of £69,053 spent on stripes and equipment, split £36,000 on replacement of match kit for all teams within unrestricted funds and teams spending restricted funds of £33,000 on training kit.

Income for 2025 was £424,053 an increase of £13,475 from 2024. Subscriptions income decreased by £908 to £265,115 in 2025. Donation and sponsorship income decreased by £1,123, and other funding raising activities increased by £15,756.

Total costs increased in 2025 by £83,865 to £435,138. Spend on stripes and equipment increased by £69,053 as stated above. Staff costs increased by £12,536 reflecting an increase in headcount and the minimum wage. Pitch costs increased by £24,572 due to higher rental costs and increased usage. These were offset by a reduction in team expenses of £30,812 principally due to teams spending less of their restricted funds on overseas trips and additional activities for their squads.

The restricted funds in 2025 increased by £3,903 to £54,118. In 2025 teams raised £104,781 from a mix of fundraising activities and sponsorship, and spent £78,238 on team activities and £60,202 on training kit. Team activities vary from organising overseas trips to football tournaments, additional training/educational sessions, football festivals, team building activities, and end of season prizes/trophies.

The unrestricted funds in 2025 decreased by £14,988 to £123,819.

We aim to create a development fund in the future for any surplus generated on an annual basis.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

Spartans FC (Youth) ('the club') is a charitable unincorporated association.

#### Recruitment and appointment of trustees

The association is administered by its Board of Trustees. The Trustees of the Club are appointed by members at our Annual General Meeting. The trustees meet quarterly throughout the year.

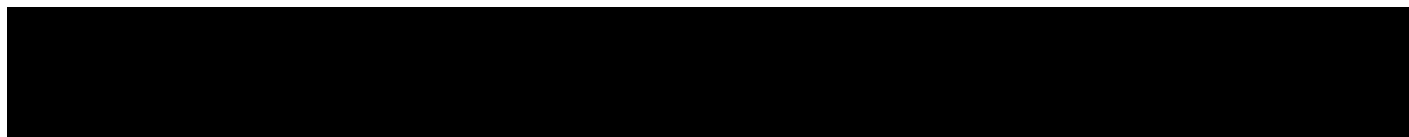
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# SPARTANS FC YOUTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MAY 2025*

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██████████ is a Chartered Accountant, and is responsible for the production of monthly management accounts to ensure subscriptions are being paid, and income and expenditure are allocated accurately between general and reserve funds. Stephen spends 3 days a month working on Spartans matters.

██████████ is a Trustee and was a Head Coach with Spartans Youth for 15 years. Over the past few years he has coached Spartans Way at 7s and 11s whilst also developing and embedding the Spartans Values with the Club Manager and other staff.

██████████ has been a Youth section coach for 38 years the last 20 years here at Spartans, and is currently the head coach of our first division coaches to develop an elite player pathway.

### **Website**

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. The financial statements may differ from legislation in other jurisdictions.

# SPARTANS FC YOUTH

## TRUSTEES' REPORT (CONTINUED)

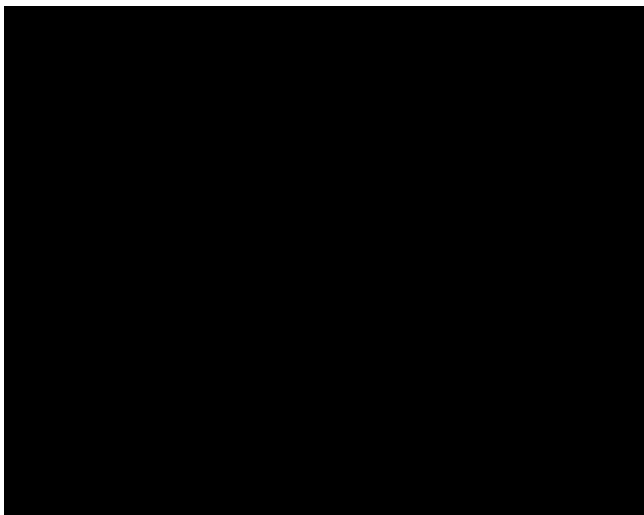
*FOR THE YEAR ENDED 31 MAY 2025*

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Organisational structure

Charity Registration Number

Trustees



Contact Address

Independent Examiner

3 Castle Court  
Carnegie Campus  
Dunfermline  
KY11 8PB

Principal Bankers

Bank of Scotland  
43 Comely Bank  
Edinburgh  
EH4 1AF

# SPARTANS FC YOUTH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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### Statement of Trustees' responsibilities

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).

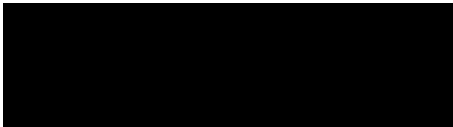
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

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



**Trustee**

23-02-26

Date: .....

# SPARTANS FC YOUTH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPARTANS FC YOUTH

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I report on the financial statements of the charity for the year ended 31 May 2025, which are set out on pages 7 to 18.

### **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.

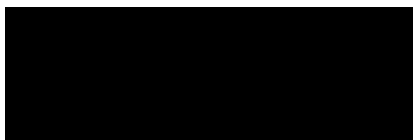
### **Basis of independent examiner's statement**

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.



Thomson Cooper Accountants  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

23-02-26

Dated: .....

# SPARTANS FC YOUTH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	306,808	3,496	310,304	304,735	7,598	312,333
Other trading activities	3	11,030	101,285	112,315	17,082	79,437	96,519
Investments	4	1,434	-	1,434	1,726	-	1,726
<b>Total income</b>		<u>319,272</u>	<u>104,781</u>	<u>424,053</u>	<u>323,543</u>	<u>87,035</u>	<u>410,578</u>
<b>Expenditure on:</b>							
Raising funds	5	-	2,375	2,375	-	-	-
Charitable activities	6	334,260	98,503	432,763	256,002	95,271	351,273
<b>Total expenditure</b>		<u>334,260</u>	<u>100,878</u>	<u>435,138</u>	<u>256,002</u>	<u>95,271</u>	<u>351,273</u>
<b>Net income/(expenditure) and movement in funds</b>		(14,988)	3,903	(11,085)	67,541	(8,236)	59,305
<b>Reconciliation of funds:</b>							
Fund balances at 1 June 2024		<u>138,807</u>	<u>50,215</u>	<u>189,022</u>	<u>71,266</u>	<u>58,451</u>	<u>129,717</u>
<b>Fund balances at 31 May 2025</b>		<u>123,819</u>	<u>54,118</u>	<u>177,937</u>	<u>138,807</u>	<u>50,215</u>	<u>189,022</u>

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

# SPARTANS FC YOUTH

## BALANCE SHEET

AS AT 31 MAY 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	33,223		29,157	
Cash at bank and in hand		174,480		184,088	
		<u>207,703</u>		<u>213,245</u>	
<b>Creditors: amounts falling due within one year</b>	13	(29,766)		(24,223)	
<b>Net current assets</b>			<u>177,937</u>		<u>189,022</u>
<b>The funds of the charity</b>					
Restricted income funds	16		54,118		50,215
Unrestricted funds	17		123,819		138,807
			<u>177,937</u>		<u>189,022</u>

The financial statements were approved by the trustees on 23-02-26 .....

  
Trustee

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MAY 2025

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#### 1 Accounting policies

##### Charity information

Spartans FC Youth is a unincorporated charity. The principal address is c/o 21 Lennel Avenue, Edinburgh, EH12 6DW.

##### 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 next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

#### 1 Accounting policies (Continued)

##### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### 1.10 Volunteers

The Charity has over 90 volunteers. Each age group from under 6 to under 12 have approximately 5 to 8 coaches, an age group secretary, and first aider. Each 11-a-side squad has two coaches, first aider and secretary. The coaches will spend 3 to 5 days a months preparing and taking training sessions, and attending matches. In addition each volunteer is required to attend appropriate courses such as coaching, first aid, child protection and positive thinking.

#### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	10,000	3,496	13,496	11,000	7,598	18,598
Membership fees and sponsorships	265,115	-	265,115	266,022	-	266,022
Gift Aid	31,693	-	31,693	27,713	-	27,713
	<u>306,808</u>	<u>3,496</u>	<u>310,304</u>	<u>304,735</u>	<u>7,598</u>	<u>312,333</u>

##### Membership fees and sponsorships

Subscriptions relate to payment by individuals to the charity to assist in covering the cost of coaches, pitches and equipment.

#### 3 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	6,030	69,000	75,030	17,082	58,198	75,280
Sponsorships and social lotteries	5,000	32,285	37,285	-	21,239	21,239
Other trading activities	<u>11,030</u>	<u>101,285</u>	<u>112,315</u>	<u>17,082</u>	<u>79,437</u>	<u>96,519</u>

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 3 Income from other trading activities

(Continued)

Fundraising events are organised by each age group, and take the form of sponsored walks, bag packing in local supermarkets, cake sales, and contributions from parents to fund trips. All monies raised are allocated to the corresponding age group or team.

Sponsorship relates to payment by individuals or Companies towards training kit.

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,434	1,726

### 5 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	2,375	-

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 6 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	47,963	35,427
Strips and equipment	111,782	42,729
Pitches	170,441	145,869
Team expenses	77,961	108,773
Coaching	5,309	12,323
Sundry	3,819	4,094
	<u>417,275</u>	<u>349,215</u>
Grant funding of activities (see note 7)	12,500	-
<b>Share of support and governance costs (see note 8)</b>		
Governance	2,988	2,058
	<u>432,763</u>	<u>351,273</u>
<b>Analysis by fund</b>		
Unrestricted funds	334,260	256,002
Restricted funds	98,503	95,271
	<u>432,763</u>	<u>351,273</u>

### 7 Grants payable

	2025 £
Grants to institutions: Dev Squad	<u>12,500</u>

### 8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,988</u>	<u>2,058</u>
<b>Governance costs comprise:</b>	<b>£</b>	<b>£</b>
Independent examination fees	1,620	1,560
Payroll Fees	1,368	498
	<u>2,988</u>	<u>2,058</u>

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 9 Trustees

During the year one trustee received a total of £995 (2024: £nil) in remuneration for stationery and entrance fees.

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	7
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	47,592	34,995
Social security costs	-	321
Other pension costs	371	111
	<u>          </u>	<u>          </u>
	47,963	35,427
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	24,320	10,510
	<u>          </u>	<u>          </u>

Key Management personnel consisted of Carolyn Embleton and Chris Sim (2024: Carolyn Embleton and Amy Jacoby).

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	30,445	27,713
Other debtors	108	-
Prepayments and accrued income	2,670	1,445
	<u>          </u>	<u>          </u>
	33,223	29,158
	<u>          </u>	<u>          </u>

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,874	1,065
Deferred income	14	5,000	-
Trade creditors		18,787	19,368
Other creditors		160	35
Accruals		3,945	3,755
		<u>29,766</u>	<u>24,223</u>

### 14 Deferred income

	2025 £	2024 £
Other deferred income	5,000	-
	<u>5,000</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	5,000	-
	<u>5,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 June 2024	-	-
Resources deferred in the year	5,000	-
	<u>5,000</u>	<u>-</u>
Deferred income at 31 May 2025	<u>5,000</u>	<u>-</u>

### 15 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	371	111
	<u>371</u>	<u>111</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2025 £
2007 Youth	2,941	420	(2,529)	-	832
2007 Whites	1,068	16	(249)	-	835
2008 Blues	1,637	383	(1,021)	-	999
2008 Whites	1,523	2,894	(1,294)	-	3,123
2008 Youths	1,611	2,278	(3,909)	20	-
2009 Blues	496	3,880	(1,959)	-	2,417
2009 Colts	3,774	1,866	(2,833)	-	2,807
2009 Youths	1,923	500	(2,247)	-	176
2010 Reds	1,769	3,398	(2,246)	-	2,921
2010 Whites	3,738	712	(804)	-	3,646
2010 Youths	647	3,454	(3,413)	-	688
2011 Reds	903	6,158	(1,495)	-	5,566
2011 Whites	2,348	2,000	(2,250)	-	2,098
2011 Youths	1,197	1,500	(1,811)	-	886
2012 Youths	1,185	2,835	(2,218)	(955)	847
2012 Youth Training	-	860	(840)	-	20
2012 Reds	-	5,408	(5,605)	625	428
2012 Whites	-	3,372	(1,841)	330	1,861
2013	11,874	14,438	(25,729)	-	583
2013 Youth 1st	-	360	-	-	360
2014	2,221	7,143	(3,291)	-	6,073
2015	1,723	9,175	(6,411)	-	4,487
2016	872	11,815	(9,623)	-	3,064
2017	1,377	2,640	(1,229)	-	2,788
2018	-	1,477	(1,374)	-	103
Girls (U8)	-	55	(55)	-	-
Girls Mason (U8/10)	1,406	220	(1,506)	-	120
Girls Douglas (U10/U12)	188	403	(672)	81	-
Girls MacCafferty U12	-	2,112	(1,921)	-	191
Girls McClelland (U12/U14)	309	104	(278)	-	135
Girls Bev (U14/U16)	298	395	(615)	-	78
Girls Reilly (U14/U16)	1,718	-	(378)	-	1,340
Girls U14/15 NG	385	-	-	(385)	-
Girls Harrison U16/U18	1,056	2,000	(3,089)	33	-
Girls U16/17 NG	(128)	-	-	128	-
Girls NG	-	10,511	(6,144)	257	4,624
Unallocated	154	-	-	(134)	20
	<u>50,215</u>	<u>104,781</u>	<u>(100,878)</u>	<u>-</u>	<u>54,118</u>

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 16 Restricted funds

(Continued)

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
2004 Reds	150	-	-	(150)	-
2005 Youths	26	-	-	(26)	-
2005 Loco	160	-	(159)	(1)	-
2006 Reds	928	24	(977)	25	-
2006 Whites	641	1,293	(1,934)	-	-
2007 Youth	4,413	1,700	(3,172)	-	2,941
2007 Whites	1,237	-	(169)	-	1,068
2008 Blues	1,552	2,630	(2,545)	-	1,637
2008 Whites	816	2,524	(1,817)	-	1,523
2008 Youths	10,665	1,043	(10,096)	-	1,612
2009 Blues	496	-	-	-	496
2009 Colts	388	7,768	(4,382)	-	3,774
2009 Youths	(282)	3,604	(1,399)	-	1,923
2010 Reds	3,962	1,394	(3,587)	-	1,769
2010 Whites	2,733	1,060	(55)	-	3,738
2010 Youths	1,161	1,525	(2,039)	-	647
2011 Reds	-	-	(494)	1,397	903
2011 Whites	5,094	2,011	(1,962)	(2,794)	2,349
2011 Youths	-	-	(200)	1,397	1,197
2012 Youths	6,811	15,675	(21,300)	-	1,186
2013	3,508	13,176	(4,810)	-	11,874
2014	7,190	13,612	(18,581)	-	2,221
2015	285	3,574	(2,137)	-	1,722
2016	-	2,248	(1,375)	-	873
2017	-	2,208	(831)	-	1,377
Girls Mason (U8/10)	215	2,135	(944)	-	1,406
Girls Douglas (U10/U12)	188	48	(48)	-	188
Girls MacCafferty U12	474	-	(487)	13	-
Girls McClelland (U12/U14)	346	74	(110)	-	310
Girls Bev (U14/U16)	244	3,276	(3,222)	-	298
Girls Reilly (U14/U16)	1,994	54	(330)	-	1,718
Girls U14/15 NG	1,557	2,518	(3,691)	-	384
Girls Harrison U16/U18	1,336	1,862	(2,142)	-	1,056
Girls U16/17 NG	148	-	(276)	-	(128)
Unallocated	16	-	-	138	154
	<u>58,451</u>	<u>87,035</u>	<u>(95,271)</u>	<u>-</u>	<u>50,215</u>

The purpose of the restricted funds is to ensure that fundraising/grants and any other income for the relevant teams is used for the intended squad. Each age group/team can use their funds raised to purchase training kit, take their team to play in tournaments overseas or in the UK, or visit a premiership football match.

# SPARTANS FC YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	138,807	319,272	(334,260)	123,819
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 June 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 May 2024 £</b>
General funds	71,266	323,543	(256,002)	138,807
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 May 2025:</b>			
Current assets/(liabilities)	123,819	54,118	177,937
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31 May 2024:</b>			
Current assets/(liabilities)	138,807	50,215	189,022
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).