

Charity Number SC037639

CRIEFF JUNIORS FOOTBALL CLUB

**REPORT
AND
FINANCIAL STATEMENTS
31 MAY 2024**

DICKSON MIDDLETON
CHARTERED ACCOUNTANTS
STIRLING & BONNYBRIDGE
THE UK 200 GROUP
PRACTISING CHARTERED ACCOUNTANTS

CRIEFF JUNIORS FOOTBALL CLUB

YEAR ENDED 31 MAY 2024

Contents	Page
Chairman's Annual Report	2 – 3
Report of the Committee	4 – 5
Independent Examiner's Report	6
Statement of Receipts and Payments	7
Statement of Balances	8
Notes to the financial statements	9 - 10

CRIEFF JUNIORS FOOTBALL CLUB

Reference and Administrative Details

Charity name Crieff Juniors Football Club

Registered number SC037639

Registered address

Contact address

Management Committee:

Chairman
Vice Chairman
Secretary
Treasurer

Bankers

Royal Bank of Scotland

Independent examiner

Dickson Middleton
Chartered Accountants
20 Barnton Street
Stirling
FK8 1NE

CRIEFF JUNIORS FOOTBALL CLUB

Chairman's Annual Report

It is my pleasure to present my report on the activities and progress of Crieff Juniors Football Club over the past year. This has been another eventful period for the club, filled with both challenges and successes. I'm proud to share our key achievements and future goals.

Key Highlights & Achievements:

The club has seen a growth in membership over the last 12 months, increasing by approximately 15%. This includes a rise in the number of players and volunteers, bringing our current membership to around 470 people. This growth is fantastic and continues to affirm that Crieff Juniors FC is the largest sports club in Strathearn. With 12 registered teams competing in leagues across SYFA and SWF, as well as our Walking Footballers and Soccer School, our club plays a significant role in supporting the health and well-being of our community.

The 2023/24 season was a special one for the 2011 team, who made the transition to 11-a-side football. Placed in DDYFA Division 2, the team had a remarkable Scottish Cup run, progressing to the 5th round. The boys gained confidence from their performances, culminating in a well-deserved double: winning the Division 2 title and League Cup.

The festival returned to Crieff on May 4th and 5th, and we were fortunate to have excellent weather, with the campus looking fantastic. Over the weekend, more than 2,000 players and an estimated 4,500 people visited Crieff. A big thank you to all the volunteers who helped make the event possible, especially [REDACTED] and [REDACTED] for their hard work. I'd also like to give a special mention to [REDACTED] our "Car Park aficionado" – no one has enjoyed donning a maroon hi-vis jacket more than him!

Our prize giving in June was a wonderful day held at the campus. A sincere thank you to Bernie Woodhouse for organising and delivering the catering, and to the coaches and committee members for their efforts in making the day special for our players. Well done to all those who received awards – it's a fantastic recognition of the hard work and commitment you've shown to improving your game and maintaining high standards.

We've continued to invest in the club's infrastructure, purchasing three new sets of freestanding 7-a-side goals for the grass pitches. This equipment enhances the quality of our training sessions and reduces setup time for coaches, moving away from the pop-up goals we previously used. Additionally, the campus has repurposed one of the rugby pitches into a football pitch, allowing the entire grass area at the back of the campus to be used for training and matches throughout the year.

Our commitment to coach development remains strong. Through the SFA's coaching education and external support from Live Active, we are ensuring that our coaches have the tools and resources they need to provide the best possible environment for our young players to develop their abilities.

CRIEFF JUNIORS FOOTBALL CLUB


Chairman's Annual Report - continued

As a charity, we rely heavily on volunteers, parents, and sponsorship from local businesses for their time and financial support, especially in today's challenging climate. We are truly grateful for your continued support – we could not do it without you. I'd like to give special recognition to Chris Clarke and his employer, eBay, who donated £11,670 to the club for Chris's volunteer work in 2024.

In our efforts to improve communication across the club, I want to thank Alice Crowley for taking over the social media posts, which have resulted in more frequent updates about our players, teams, and the club as a whole. We continue to use Spond for direct messaging to our members and will strive to further improve this communication in 2025.

Future Plans:

Looking ahead, 2025 will mark our 25th anniversary as a club. We are planning several events to celebrate, from fundraising initiatives to fun activities for both kids and adults. More information will be shared as the details are finalised. As always, if you have the time and energy to support these events, please speak to a member of the committee.

The festival will return on May 3rd and 4th, 2025, so please save the date. We would appreciate any support you can offer, and you don't need to be a coach or a committee member to get involved in the planning and organising. If you'd like to help, please reach out to 

It has been another busy and productive year for Crieff Juniors Football Club. I am immensely proud of the hard work and dedication shown by everyone involved. The challenges we faced were overcome with determination and teamwork, resulting in positive progress both on and off the field. I am optimistic about the future and confident that we are well-positioned to continue growing and succeeding.



Chairperson

Date 30 April 2025

CRIEFF JUNIORS FOOTBALL CLUB

Report of the Management Committee

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a charitable, unincorporated association which was constituted on 28 November 2006.

The members of the management committee are elected at the annual general meeting of the association and consist of not less than 6 and not more than 10 members. At a management committee meeting a Chairperson, Vice Chairperson, Secretary and Treasurer are elected from within the management committee.

OBJECTIVES AND ACTIVITIES

The objects of the association are the advancement of public participation in sport primarily aimed at children and young people.

The objects are achieved through:

- Applications for grants
- Fundraising
- Donations
- Volunteering

ACHIEVEMENTS AND PERFORMANCE

The accounts this year are showing a surplus of £5,815.

The club will continue in their efforts to seek further sponsorship and carry out fundraising efforts throughout the year.

The Designated Fund balance has not changed. The money in this fund was donated to us with no terms attached on how the donation was to be spent. The committee decided at the time to hold this for funding towards our new pitches and home facilities. Unfortunately, we have been unable to source land for pitches and the committee voted on this and decided to hold the Designated Fund until all other options have been investigated.

FINANCIAL REVIEW

The trustees aim to hold sufficient funds to be able to provide our service for the foreseeable future without any restriction or curtailment. The amount retained in the General Fund at present is £22,040. The amount retained in the designated fund remains at £5,574 and further details of this can be found in note 2.

CRIEFF JUNIORS FOOTBALL CLUB

Report of the Management Committee - continued

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is responsible for preparing the Report of the Committee 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 committee 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, including the income and expenditure, of the charity for the year. In preparing these financial statements, the committee is 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 UK 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 committee is responsible for keeping proper 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 and the provisions of the charity's constitution. 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.

Approved by the Management Committee and signed on its behalf by:



Vice Chairperson

Date 30 April 2025

CRIEFF JUNIORS FOOTBALL CLUB

Independent Examiner's Report to the Management Committee

I report on the accounts of Crieff Juniors Football Club for the year ended 31 May 2024 which are set out on pages 7 to 10.

Respective responsibilities of Management Committee members and examiner

The Management Committee is responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Management Committee considers that the audit requirement of Regulation 10(1) (d) of the 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented in 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 financial statements.

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 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

I do not, in giving this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or in whose hands it may come, save where expressly agreed by my prior consent in writing.



Dickson Middleton
Chartered Accountants
20 Barnton Street
Stirling
FK8 1NE

30 April 2025

CRIEFF JUNIORS FOOTBALL CLUB

Statement of Receipts and Payments for the year ended 31 May 2024

	General Fund 2024 £	Restricted Fund 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts				
Membership fees - players	31,990		31,990	33,109
<u>Voluntary income</u>				
Donations	8,417		8,417	3,412
Grants	5,149		5,149	-
<u>Activities for generating funds</u>				
Walking Football	2,793		2,793	2,220
Festival income	12,200		12,200	11,380
Sponsorship	1,950		1,950	2,300
Premier experience	5,585		5,585	-
Total Receipts	68,084		68,084	52,421
Payments				
<u>Charitable activities</u>				
Pitch hire	17,936		17,936	17,710
Festival expenses	5,815		5,815	3,769
Registration fees	1,580		1,580	1,379
Purchase of equipment	10,730		10,730	8,061
Football strips	8,360		8,360	19,183
Coaches' kits	705		705	2,178
Premier experience	5,585		5,585	-
Prize-giving costs	3,608		3,608	2,779
Referees' fees	3,320		3,320	1,801
Training courses	1,036		1,036	1,601
Insurance	1,071		1,071	871
Others	2,523		2,523	2,335
Total Payments for Charitable activities	62,269		62,269	61,667
<u>Governance costs</u>			-	-
Total Payments for Governance costs	-		-	-
Total Payments	62,249		62,249	61,667
Net Receipts / (payments)	5,815		5,815	(9,246)
Transfers to / (from) funds	-		-	-
Surplus (Deficit) for year	5,815		5,815	(9,246)
Fund balances at 1 June 2023	21,799		21,799	31,045
Fund balances at 31 May 2024	27,614		27,614	21,799

The notes on pages 9 to 10 form part of these financial statements.

CRIEFF JUNIORS FOOTBALL CLUB

Statement of Balances as at 31 May 2024

	Note	General Fund 2024 £	Restricted Fund 2024 £	Total Funds 2024 £	Total Funds 2023 £
Cash funds	4				
Cash and bank balances brought forward		21,799		21,799	31,045
Surplus / (deficit) shown on receipts and payments account		5,815		5,815	(9,246)
Cash and bank balances carried forward		27,614		27,614	21,799
TOTAL ASSETS		27,614		27,614	21,799
Funds					
General Fund		22,040		22,040	16,225
Designated Fund		5,574		5,574	5,574
TOTAL FUNDS		27,614		27,614	21,799
Estimate of other assets					
Membership fees outstanding		5,743	-	5,743	4,197
		5,743	-	5,743	4,197
Estimate of liabilities					
Pitch fees due at year end		2,186	-	2,186	1,995
		2,186	-	2,186	1,995

Approved by the Management Committee on 30 April 2025 and signed on its behalf by:-



The notes on pages 9 to 10 form part of these financial statements.

CRIEFF JUNIORS FOOTBALL CLUB

Notes to the financial statements for the year ended 31 May 2024

1. Accounting policies

a) Basis of Preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified as to reflect the inclusion of income and expenditure on a receipts and payments (i.e. cash) basis, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

b) Incoming Resources

All income and donations are included within receipts under either unrestricted or restricted funds according to the terms under which the income is received or the donation is made.

c) Resources Expended

Expenditure is recognised on a cash basis as payment is made.

d) Funds structure

The charity has restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds.

2. Funds

The nature and purpose of each fund is as follows:-

a) Restricted

The charity has no restricted funds.

b) Unrestricted

General Fund

The purpose of this fund is to meet all legitimate expenses incurred on behalf of Crieff Juniors Football Club.

Designated Fund

This is in respect of funds received from Crieff Primary School Out of School Club a number of years ago when that organisation was wound up. When the funds were received the intention was to hold these until such times as an opportunity arose to purchase pitches and home facilities. To date no such opportunity has arisen.

CRIEFF JUNIORS FOOTBALL CLUB

Notes to the financial statements for the year ended 31 May 2024 (continued)

3. Cash at bank and on hand

	2024	2023
	£	£
<i>Unrestricted:</i>		
Business Bank Account	27,614	21,799
<i>Restricted:</i>		
Business Bank Account	-	-
	<u>27,614</u>	<u>21,799</u>

4. Allocation of surplus (deficit) for year

	2024	2023
	£	£
General fund (note 5)	5,815	(9,246)
Designated fund (note 5)	-	-
Total	<u>5,815</u>	<u>(9,246)</u>

5. Movements in unrestricted funds

	Balance 1/06/2023	Receipts	Payments	Transfers between funds	Balance 31/05/2024
	£	£	£	£	£
General	16,225	68,084	62,269	-	22,040
Designated	5,574	-	-	-	5,574
	<u>21,799</u>	<u>68,084</u>	<u>62,269</u>	<u>-</u>	<u>27,614</u>

6. Analysis of net assets

	Fixed assets	Bank and cash	Total
	£	£	£
General Fund	-	22,040	22,040
Designated Fund	-	5,574	5,574
	<u>-</u>	<u>27,614</u>	<u>27,614</u>

7. Expenses paid to trustees

Expenses paid to the trustees in the year amounted to £nil (2023: £nil)

8. Trustee Remuneration

Remuneration paid to trustees in the year was £nil (2023: £nil).