

ROTHES JUNIORS FOOTBALL CLUB

SC040532

Receipts and payments accounts

For the period
from

Period start date		
Day	Month	Year
01	01	2024

to

Period end date		
Day	Month	Year
31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	11,868				11,868	16,341
Legacies					-	
Grants		-			-	8,750
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	47,599				47,599	31,426
A1 Sub total	59,467	-	-	-	59,467	56,517
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	59,467	-	-	-	59,467	56,517
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	55,423	-			55,423	63,041
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	-				-	-
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	-
A3 Sub total	55,423	-	-	-	55,423	63,041
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	5,084
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	5,084
Total payments	55,423	-	-	-	55,423	68,125
Net receipts / (payments)	4,044	-	-	-	4,044	(11,608)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	4,044	-	-	-	4,044	(11,608)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	14,700	-			14,700	26,308
	Surplus / (deficit) shown on receipts and payments account	4,044	-			4,044	(11,608)
						-	
						-	
	Cash and bank balances at end of year	18,744	-	-	-	18,744	14,700
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

			25.09.25


C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

[illegible]


C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) 

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other Information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sponsorship & fundraising	11,868				11,868	16,341
					-	
					-	
					-	
Total	11,868	-	-	-	11,868	16,341

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
File Voluntary Action			-	8,750
			-	
			-	
			-	
Total	-	-	-	8,750

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training & match fees	34,500				34,500	30,076
Gift aid	11,749				11,749	-
Honorary refunded	1,350				1,350	1,350
	-				-	-
					-	
					-	
					-	
Total	47,599	-	-	-	47,599	31,426

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training facilities	14,671				14,671	14,426
Equipment	12,335				12,335	17,164
Referees fees	3,073				3,073	2,682
Coaching courses & training	3,141				3,141	2,538
Team events	15,213	-			15,213	11,988
	-				-	-
Miscellaneous	5,690				5,690	4,314
Malawi trip costs in assoc with St Columbus Church	-				-	3,276
Raith Rovers game - club outing	-				-	1,395
Roths Celebration Day	1,300	-			1,300	3,890
VEO equipment/licence		-			-	1,366
					-	
Total	55,423	-	-	-	55,423	63,041

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds - income from fund raising	Unrestricted funds - income from trading	Unrestricted funds - income from other activities	Unrestricted funds - income from other sources	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	11,868				11,868	16,341
Legacies					-	
Grants					-	
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	47,599				47,599	31,426
Sub total	59,467	-	-	-	59,467	47,767
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	59,467	-	-	-	59,467	47,767
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	55,423				55,423	54,975
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	-
Preparation of annual accounts					-	
Legal costs					-	
OTHER					-	-
Sub total	55,423	-	-	-	55,423	54,975
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	55,423	-	-	-	55,423	54,975
Net receipts / (payments)	4,044	-	-	-	4,044	(7,208)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,044	-	-	-	4,044	(7,208)

Nature and Purpose of funds

TO COVER THE OBLIGATIONS OF ROTHES JUNIORS FOOTBALL CLUB. THESE FUNDS ARE AVAILABLE FOR USE ON THE OBJECTIVES AND ACTIVITIES IN THE CLUB CONSTITUTION

ROTHES JUNIORS FOOTBALL CLUB

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Additional analysis (3)

6 Breakdown of restricted funds

	Restriction period (1) 1/1/2024 to 31/12/2024	Restriction period (2) 1/1/2023 to 31/12/2023	Restriction period (3) 1/1/2022 to 31/12/2022	Restriction period (4) 1/1/2021 to 31/12/2021	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	-				-	8,750
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	8,750
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	8,750
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	-	-			-	8,065
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	8,065
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	5,084
Purchase of investments					-	
Sub total	-	-	-	-	-	5,084
Total payments	-	-	-	-	-	13,160
Net receipts / (payments)	-	-	-	-	-	(4,400)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	(4,400)
Nature and purpose of funds						

APPENDIX 1

OSCR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2024		31	12	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

ROTHES JUNIORS FOOTBALL CLUB

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Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

CONSTITUTION

Trustee recruitment and appointment

BY MEMBERS

Objectives and activities

Charitable purposes

TO PROVIDE THE STRUCTURE NECESSARY TO ALLOW CHILDREN TO LEARN THE ESSENTIAL SKILLS OF DISCIPLINE AND TEAMWORK THROUGH LEARNING TO PLAY FOOTBALL IN A FUN AND FAIR ENVIRONMENT

Summary of the main activities in relation to these objects

THE CREATION AND MAINTENANCE OF TEAMS FROM AGE 7 THROUGH TO 18

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- CREATED A NEW 2016 TEAM FROM THE SOCCER SCHOOL

Financial review

Brief statement of the charity's policy on reserves

TO ENSURE THAT THERE ARE SUFFICIENT FUNDS AVAILABLE TO MEET ALL OF THE CLUBS OBLIGATIONS

Details of any deficit

NONE


Donated facilities and services (if any)

NONE

Other optional information**Declaration**

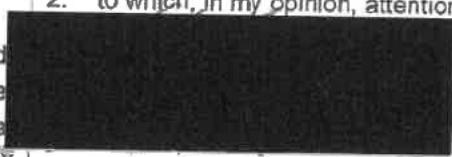
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	CHAIRMAN	
Date	25.09.25	

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	ROTHES JUNIORS FOOTBALL CLUB						
Registered charity number		SC040532						
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
		01	01	2024		31	12	2024
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>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 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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper 							
Signed Name								Date: 25.9.25
Relevant professional qualification(s) or body (if any):	Association of Chartered Certified Accountants							
Address:	Paterson Boyd & Co Chartered Certified Accountants 18 North Street Glenrothes, KY75NA							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose