

**Barrhead Youth Football Club**

**Charity No. SC040946**

**Trustees' Report and Unaudited Accounts**

**30 June 2023**

**Barrhead Youth Football Club**  
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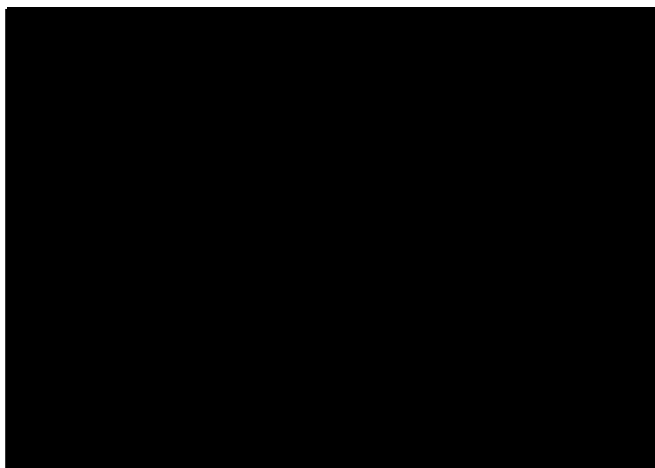
**Barrhead Youth Football Club**  
**Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. SC040946**

**Principal Office**



**Accountants**

Compass Accounts  
35 Norman Road  
London  
IG1 2NH

**Bankers**

Bank of Scotland  
112 Main Street  
Barrhead  
G78 1RD

**OBJECTIVES AND ACTIVITIES**

Our purposes, as recorded in our constitution, are to promote the benefit of the inhabitants of the area without distinction of sex or of political religious or other opinions by promoting general community projects of a social nature with the object of improving the conditions of life of the said inhabitants.

**RECRUITMENT AND APPOINTMENT OF TRUSTEES**

Barrhead Youth Football Club's trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in June each year. The Executive Committee which normally meets on a monthly basis, are the charity's trustees. The Trustee's are particularly aware of their responsibilities for Health & Safety, especially for the children. In addition all our volunteers have disclosures under the Protection of Vulnerable Groups (PVG) scheme.

## **ACHIEVEMENTS AND PERFORMANCE**

Season 2022/23 saw Barrhead Youth Football Club with teams from Under 6's up to Under 20's—a total of nearly 450 children, youths and adults involved in playing football, supported by over 80 coaches and helpers. The club continued with the growth of the Girls Section. The Astro facility continues to be well used with an utilisation rate averaging 85%. The trustees intend to continue the development and expansion of the Club however we must put an extra emphasis on recruiting new coaches and volunteers to the club in order to facilitate more players.

During the season the club membership decreased slightly however which will be a focus of the club for the coming years. This caused the monthly subscription costs to decrease to £67,337.91 however this allowed us to open available lets on our astro pitch to external booking with increased our pitch hire income.

Competitive wise season 2022/23 brought some success for the club. 2010s, 2009s and 2007s reaching cup finals and producing 1 winner. The club also saw 3 of our 2007s players making their debut for the Arthurlie under 20s team. The under 20s team continued the success which also saw the team being invited to play professional team, Chesterfield FC from England, in a friendly. Finally, [REDACTED] a player that had played for numerous teams in the club from a young age was given the chance to sign professionally for Queens Park. This is a testament to the volunteers that had worked with [REDACTED] throughout his career.

Off the pitch, there was many investments and improvements made for the club. This included Veo Live, Mindshift mental health sessions and also gaining an asset transfer of a dressing rooms facility. This allowed the club to have a base which the players can call there own and allow the club to continue to come together.

The club decided to spend additional funds on maintenance of the facilities in order to help bring them up to standard and also continue to spend funds on kit to make the players look the best they could. These costs were down from the previous year inline with the inflated costs of the previous year.

## **PLANS FOR FUTURE PERIODS**

To continue in providing youth football services and coaching, along with the provision of recreational activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Barrhead Youth Football Club is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. The club was granted charitable status by OSCR on 20th October 2009

### **Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



## **Barrhead Youth Football Club**

### **Trustees Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

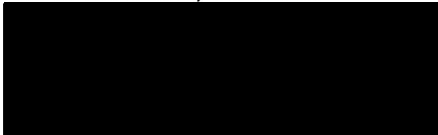
The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Trustee

07 March 2025



**Barrhead Youth Football Club**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Barrhead Youth Football Club**

I report on the financial statements of Barrhead Youth Football Club for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended). The charity trustees consider that an 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 report**

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:

(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
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Accounts Regulations

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Compass Accounts  
35 Norman Road  
London  
IG1 2NH  
07 March 2025

**Barrhead Youth Football Club**  
**Statement of Financial Activities**  
**for the year ended 30 June 2023**

|   |       | Unrestricted<br>funds<br>2023<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|---|-------|------------------------------------|--------------------------|--------------------------|
|   | Notes |                                    |                          |                          |
| <b>Income and endowments</b>  |       |                                    |                          |                          |
| <b>from:</b>  |       |                                    |                          |                          |
| Donations and legacies  | 2     | 83,432                             | 83,432                   | 89,067                   |
| Charitable activities   | 3     | 6,700                              | 6,700                    | 15,635                   |
| <b>Total</b>  |       | <b>90,132</b>                      | <b>90,132</b>            | <b>104,702</b>           |
| <b>Expenditure on:</b>  |       |                                    |                          |                          |
| Charitable activities   | 4     | 89,094                             | 89,094                   | 105,173                  |
| <b>Total</b>  |       | <b>89,094</b>                      | <b>89,094</b>            | <b>105,173</b>           |
| Net gains on investments  |       | -                                  | -                        | -                        |
| <b>Net income/(expenditure)</b>                                       |       | <b>1,038</b>                       | <b>1,038</b>             | <b>(471)</b>             |
| Transfers between funds   |       | -                                  | -                        | -                        |
| <b>Net income/(expenditure)</b><br><b>before other gains/(losses)</b> |       | <b>1,038</b>                       | <b>1,038</b>             | <b>(471)</b>             |
| <b>Other gains and losses</b>   |       |                                    |                          |                          |
| <b>Net movement in funds</b>  |       | <b>1,038</b>                       | <b>1,038</b>             | <b>(471)</b>             |
| <b>Reconciliation of funds:</b>                                       |       |                                    |                          |                          |
| Total funds brought forward   |       | 1,181                              | 1,181                    | 1,652                    |
| <b>Total funds carried forward</b>                                    |       | <b>2,219</b>                       | <b>2,219</b>             | <b>1,181</b>             |

**Barrhead Youth Football Club****Balance Sheet**

at 30 June 2023

Charity No. SC040946

Notes

**2023****2022**

£

£

**Current assets**

Cash at bank and in hand

2,219

1,181

2,2191,181**Net current assets**

2,219

1,181

**Total assets less current liabilities**

2,219

1,181

**Net assets excluding pension asset or liability**

2,219

1,181

**Total net assets**2,2191,181**The funds of the charity****Unrestricted funds**

General funds

2,219

1,181

2,2191,181**Total funds**2,2191,181

Approved by the trustees on 07 March 2025

And signed on their behalf by:

Trustee

07 March 2025

## **1 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

|                    |  |
|--------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.                        |
| Designated funds   | These are unrestricted funds earmarked by the trustees for particular purposes.  |
| Revaluation funds  | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds   | These are available for use subject to restrictions imposed by the donor or through terms of an appeal.                                    |

### **Income**

|                                 |   |
|---------------------------------|---|
| Recognition of income           | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA.  |
| Donations and legacies          | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.  |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.  |
| Volunteer help                  | The value of any volunteer help received is not included in the accounts.   |



## Notes to the Accounts

**Expenditure**

|                                      |   |
|--------------------------------------|---|
| Recognition of expenditure           | Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.   |
| Expenditure on raising funds         | These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.  |
| Expenditure on charitable activities | These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.   |
| Governance costs                     | These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs. |

**Taxation**

The charity is exempt from tax on its charitable activities.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Income from donations and legacies**

|                           | Unrestricted  | Total<br>2023 | Total<br>2022 |
|---------------------------|---------------|---------------|---------------|
|                           | £             | £             | £             |
| Monthly subscriptions     | 67,339        | 67,339        | 78,333        |
| Pitch hire                | 13,623        | 13,623        | 10,734        |
| Presentation ticket sales | 2,470         | 2,470         | -             |
|                           | <u>83,432</u> | <u>83,432</u> | <u>89,067</u> |

**3 Income from charitable activities**

|  | Unrestricted | Total<br>2023 | Total<br>2022 |
|--|--------------|---------------|---------------|
|  | £            | £             | £             |
| Trophies, coaching course,<br>league and SYFA fees | 6,700        | 6,700         | 15,635        |
|  | <u>6,700</u> | <u>6,700</u>  | <u>15,635</u> |

## 4 Expenditure on charitable activities

|   | Unrestricted  | Total<br>2023 | Total<br>2022  |
|---|---------------|---------------|----------------|
|   | £             | £             | £              |
| <i>Expenditure on charitable activities</i>                     |               |               |                |
| Trophies, coaching course, league and SYFA fees                 | 11,699        | 11,699        | 14,242         |
| Pitch maintenance   | 13,870        | 13,870        | 12,422         |
| Kit   | 33,176        | 33,176        | 32,076         |
| Training, tournament fees, facility equipment and presentations | 28,854        | 28,854        | 44,838         |
| <i>Governance costs</i>   |               |               |                |
|   | 1,495         | 1,495         | 1,595          |
|   | <u>89,094</u> | <u>89,094</u> | <u>105,173</u> |

## 5 Staff costs

No employee received emoluments during the financial year.

## 6 Movement in funds

|                            | At 1 July<br>2022 | Incoming<br>resources<br>(including<br>other<br>gains/losses)<br>£ | Resources<br>expended<br>£ | Gross<br>transfers<br>£ | At 30 June<br>2023<br>£ |
|----------------------------|-------------------|--|----------------------------|-------------------------|-------------------------|
| <b>Restricted funds:</b>   |                   |  |                            |                         |                         |
| <b>Unrestricted funds:</b> |                   |  |                            |                         |                         |
| <b>General funds</b>       | 1,181             | 90,132   | (89,094)                   | -                       | 2,219                   |
| <b>Total funds</b>         | <u>1,181</u>      | <u>90,132</u>  | <u>(89,094)</u>            | <u>-</u>                | <u>2,219</u>            |

## 7 Analysis of net assets between funds

|                    | Unrestricted<br>funds<br>£ | Total<br>£   |
|--------------------|----------------------------|--------------|
| Net current assets | 2,219                      | 2,219        |
|                    | <u>2,219</u>               | <u>2,219</u> |



**Barrhead Youth Football Club**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2023**

|  | Unrestricted<br>funds<br>2023<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|--|------------------------------------|--------------------------|--------------------------|
| <b>Income and endowments from:</b>                                 |                                    |                          |                          |
| Donations and legacies   |                                    |                          |                          |
| Monthly subscriptions  | 67,339                             | 67,339                   | 78,333                   |
| Pitch hire   | 13,623                             | 13,623                   | 10,734                   |
| Presentation ticket sales  | 2,470                              | 2,470                    | -                        |
|  | <u>83,432</u>                      | <u>83,432</u>            | <u>89,067</u>            |
| Charitable activities  |                                    |                          |                          |
| Trophies, coaching course, league<br>and SYFA fees                 | 6,700                              | 6,700                    | 15,635                   |
|  | <u>6,700</u>                       | <u>6,700</u>             | <u>15,635</u>            |
| <b>Total income and endowments</b>                                 | <b>90,132</b>                      | <b>90,132</b>            | <b>104,702</b>           |
| <b>Expenditure on:</b>   |                                    |                          |                          |
| Charitable activities  |                                    |                          |                          |
| Trophies, coaching course, league<br>and SYFA fees                 | 11,699                             | 11,699                   | 14,242                   |
| Pitch maintenance  | 13,870                             | 13,870                   | 12,422                   |
| Kit  | 33,176                             | 33,176                   | 32,076                   |
| Training, tournament fees, facility<br>equipment and presentations | 28,854                             | 28,854                   | 44,838                   |
|  | <u>87,599</u>                      | <u>87,599</u>            | <u>103,578</u>           |
| Governance costs   |                                    |                          |                          |
|  | 1,495                              | 1,495                    | 1,595                    |
|  | <u>1,495</u>                       | <u>1,495</u>             | <u>1,595</u>             |
| <b>Total of expenditure on charitable<br/>activities</b>           | <b>89,094</b>                      | <b>89,094</b>            | <b>105,173</b>           |
| <b>Total expenditure</b>   | <b>89,094</b>                      | <b>89,094</b>            | <b>105,173</b>           |
| Net gains on investments   | -                                  | -                        | -                        |
|  | <u>1,038</u>                       | <u>1,038</u>             | <u>(471)</u>             |
| <b>Net income/(expenditure)</b>                                    |                                    |                          |                          |
| <b>Net income/(expenditure) before<br/>other gains/(losses)</b>    | <b>1,038</b>                       | <b>1,038</b>             | <b>(471)</b>             |
| Other Gains  | -                                  | -                        | -                        |
|  | <u>1,038</u>                       | <u>1,038</u>             | <u>(471)</u>             |
| <b>Net movement in funds</b>                                       | <b>1,038</b>                       | <b>1,038</b>             | <b>(471)</b>             |
| <b>Reconciliation of funds:</b>                                    |                                    |                          |                          |
| Total funds brought forward  | 1,181                              | 1,181                    | 1,652                    |
| <b>Total funds carried forward</b>                                 | <b>2,219</b>                       | <b>2,219</b>             | <b>1,181</b>             |



**Barrhead Youth Football Club  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Barrhead Youth Football Club**

I report on the financial statements of Barrhead Youth Football Club for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended). The charity trustees consider that an 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 report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. My 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:

- (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
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Accounts Regulations

have not been met: or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Compass Accounts  
35 Norman Road  
London  
IG1 2NH  
07 March 2025

**COMPASS ACCOUNTS**  
**Chartered Certified Accountant**