

SC042412.2025.1

Unaudited Financial Statements

For the year ended 30 June 2025

**Polbeth United Community Football Club
SC042412**

Address

Limefield Park Pavilion, Chapelton Drive, Polbeth, West
Lothian, EH55 8SQ

Principal Office Bearers

Mr. Marc Coats (President)

Miss Elaine Stewart (Treasurer)

Mrs. Laura Hunter (Secretary)

Bank

Royal Bank of Scotland

Trustees Annual Report

Polbeth United Community Football Club

For the year ended 30 June 2024

Structure, Governance and Management

Polbeth United Community Football Club is a Scottish Charitable Incorporated Organisation (SCIO), managed entirely by volunteers. Trustees are appointed from within the club's volunteer base and confirmed at an annual general meeting. The charity is governed by its constitution and overseen by a small group of trustees who take collective responsibility for its operations, decision-making, and financial management.

All coaches and volunteers are appropriately vetted, and the club maintains a strong commitment to child protection and safeguarding. Membership is open to all, regardless of age, ability, background, or beliefs.

Objectives and Activities

The club exists to promote public participation in the sport of football and to create opportunities for individuals to develop their skills, confidence, and well-being through sport. Our key aims include:

Increasing access to football for children and young people in the community

Supporting volunteers, coaches and referees with training and development

Promoting healthy, active lifestyles

Creating a safe and inclusive environment for all participants

Building positive relationships with local schools and community partners

Achievements and Performance

Despite ongoing challenges due to the cost of living and high cost of pitch hire, the club has continued to make strong progress. Key achievements during the year included:

Our female team have seen great results in their second year
Three new teams from younger age groups coming through the Soccer School

Continuing relationships with local high schools for player and coach recruitment

Our Welfare Fitness and Under 18 teams have seen great results this season

Volunteers continue to be supported to complete coaching qualifications

We continue to offer a full programme of football and training, having retained our volunteer base

Inclusion, player development and community engagement continue to be high on our list of priorities

Financial Review

The accounts have been prepared on a receipts and payments basis in accordance with the Charities Accounts (Scotland) Regulations 2006. Our main sources of income were team fees, pitch fees and fundraising activities. Key areas of expenditure included pitch fees, pavilion costs and utilities. The club reported a surplus of **£10,161** for the year (compared to a surplus of £15,452 in 2023/234), reflecting increased costs of pitch hire and investment in new teams.

Reserves Policy

The trustees aim to maintain general reserves sufficient to cover unexpected costs or income shortfalls. As of the year-end, unrestricted reserves stood at £23,135. The club continues to manage its finances prudently in the current climate.

Trustees' Responsibilities

The trustees are responsible for preparing financial statements that give a true and fair view of the charity's affairs, maintaining accurate records, and safeguarding the charity's assets. The trustees confirm that the accounts have been prepared in accordance with relevant legislation and good practice.

Approved by the trustees and signed on their behalf:

Treasurer *E Stewart*

Date: 12 - 3 - 26

Receipts and Payments Account
Polbeth United Community
Football Club
For the year ended 30 June 2025

	Notes	2025	2024
Income (Unrestricted)			
Sales		29,991	18,956
Fundraising Activities		6,614	14,934
Interest Income		155	109
		36,760	33,999
Income (Restricted)			
Lotto - Restricted	2	6,023	4,269
Defib - Restricted	2	0	690
		6,023	4,959
Total Income		42,783	38,958
Less cost of sales		407	815
		42,376	38,143
Expenditure			
Cleaning		703	920
Kit		1,544	2,734
Light, Power, Heating		5,181	2,817
Rates		973	710
Training			415
Subscriptions		37	436
Licenses and Permits		177	159
Repairs & Maintenance		1,060	751
Materials		207	
Insurance		775	705
Misc		557	-
Pitch/Centre Hire		20,049	11,399

1. Basis of Accounting

These accounts have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

All funds are unrestricted unless otherwise stated.

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are those which are subject to specific conditions imposed by the donor or funder.

Restricted funding held by the charity at 30 June 2025:

Lotto - £6023 - Fundraising lottery with funds held until prize won

Defib - £690 - Donation specifically for defibrillator

3. Grants and Donations Received

The charity received no significant grants or donations in the period.

4. Trustees' Remuneration and Expenses

No trustee received any remuneration or reimbursement of expenses during the year (2024/25).

5. Related Party Transactions

There were no related party transactions during the year.

6. Donations in Kind

The charity received no donations in kind during the year.

7. Fixed Assets

The charity does not own any heritable or moveable fixed assets.

8. Independent Examination

The accounts have been independently examined by Adele Prendergast of Your Pay Your Way, who has confirmed that they meet the requirements of the Charities Accounts (Scotland) Regulations 2006 for accounts prepared on a receipts and payments basis.

Advertising	952 250
	32215 21296

Governance Costs

Accountancy	- 1395
Total Governance Costs	- 1395
Total Expenditure	32215 22691

Profit/(Loss) for Year	10161 15452
Retained Profit this period	10161 15452
Retained Profit brought forward	20997 5545
Reserves carried forward	31158 20997

Statement of Balances

Polbeth United Community Football Club
As at 30 June 2025

Notes 30/06/2025 30/06/2024

Current Assets

Cash at bank and in hand	31158	20997
	31158	20997

Total Assets	31158	20997
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Surplus/(Deficit)	31158	20997
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Total Charity Funds	31158	20997
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Independent Examiner's Report to the Trustees of Polbeth United Community Football Club

I report on the accounts of the charity for the year ended 30 June 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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 accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Adele Prendergast
29 Easter Road, Shotts, ML7 4AS
9th March 2026

A handwritten signature in black ink, appearing to read 'Adele Prendergast', written in a cursive style.