

Registration number

Heston Rovers Football Club SCIO

Trustees' report and financial statements

for the year ended 31st March 2021

Heston Rovers Football Club SCIO

Trustees' report **for the year ended 31st March 2021**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2021.

Charity Number: SC050301

Contact address

The Club can be contacted at the following address: Heston Rovers FC, c/o Thomas Carruthers, 4 Seaforth Gardens, Annan, Dumfriesshire, DG12 6UH.

Current trustees

██████████ - Chairman

██████████ - Treasurer

██████████ - Club Development Officer - Appointed 20th September 2020

██████████ - Secretary

Other trustees who served during the year

None

Recruitment and appointment of trustees

The trustees are appointed under the terms of the constitution.

Structure and governance

The Charity is a registered Scottish Charity (no. SC050301). It is governed by its Constitution. On 20th July 2020, the Charity converted from an unincorporated charity to a Scottish Charitable Incorporated Organisation (SCIO).

Charitable purposes

Our purpose, as recorded in our constitution, shall be to promote the advancement of public participation in sport and the provision of recreational activities or organisation of recreational activities, to encourage and promote the development of football for the benefit of the local community specifically but not exclusively, young persons.

Activities and achievements

This past year has been dominated by Covid-19 and the repercussions from this. We had to see how we could deal with the unfolding situation and how it would affect the club and the players. The safety of everyone became paramount and what we could do to keep people safe and function. The Government then instigated lockdown and that curtailed all activities. We made the decision to use Zoom to communicate amongst the Committee and had many discussions on what was the way forward. This led to making contact with every Parent/Guardian and keeping them informed as we moved forward, this also included the option to suspend any payments to the club. We were aware we still had financial commitments and a close watch was kept on the Bank Account and a report made each month of the income we had and how much it decreased. The figures showed that there was a lot of support to continue making payments. Due to this, Lockdown ending and risk assessments carried out, when we were able to start all the players were given their own ball and reversible bib to take away and bring to each session. We also had 2 Covid-19 Co-Ordinators, others on the Committee became Covid-19 Officers, and all Coaches were asked to do the SYFA/SFA/SWF Covid awareness course. This allowed training to restart but matches were very limited. The 3G pitch installed at St. Joseph's College was a great way for us to control usage and also allowed us to make sure the guidelines and sanitising protocols were followed. This control has benefited us in keeping infection down and has shown authorities we were a responsible club.

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Trustees' report **for the year ended 31st March 2021**

We are still in the process of procuring the use of the old RE building at St. Joseph's, this has been a slow process and has been held up also due to Covid-19. The SCIO has been approved by OSCR, this should help with the procurement of the RE building and also protect the Trustee's. We have had to keep the temporary toilets at the 3G pitch and will need to keep them until the building situation is resolved. As part of the process for replacement of the pitch, since January 2019, £1250 per month has been put into a separate Refurbishment Account, this Account is also where the monies for the new clubhouse (Old RE Dept.) money resides.

During the year we have not had the use of the main Palmerston Park pitch and the Queen of the South Arena, but still made payments due to running in arrears on the Arena. Not knowing the situation with Palmerston pitch and the Arena we continued paying, a note has been taken to keep the cost of payments made to future usage.

We have intended to hold our Mini World Cup and Presentation events, but Covid-19 put paid to this as well as the Football Festival. Also the 11 a side events were eventually cancelled and refunds given.

We are grateful to all our Sponsors for their continued support over the past year and we hope it will continue into the future.

The committee have continued to support the coaches in their development when attending coaching level courses or First Aid, where possible, without whom the Club could not function.

We have invested in new equipment throughout the year, including footballs, training equipment and portable goals, the downside is the amount of damage to some of the goals, which will need repaired or replaced.

The Board, as per SCIO, was formed and the 4 members are the Trustee's and including the Committee, it now stands at 9. New volunteers are always welcome.

Trustees remuneration and expenses

The Trustees, Committee and Coaches did not receive any remuneration or expenses during the year, except for money for fuel used in the course of business.

Reserves

Although the Refurbishment Account has a very healthy balance, this balance is far higher than needed to cover the refurbishment and 3G replacement cost and the Committee are aware of this. There was also a payment from the Council and through the Adult Team / Southern Counties League for Covid-19 assistance, but having been prudent during this time we have not spent any of this funding to date. We will be looking at items that will make the places we use better for the players and coaches. We also put £15,000 by for the 3G replacement, our commitment on the SLA is £10,000, but we need to be responsible in understanding that £10,000 a year for 10 years will in no way give enough money to replace the 3G surface. There is a 10 year costing in place, which we hope will cover the cost. At the moment the reserves are in my opinion still healthy.

The trustees' policy is to maintain reserves at 3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £122,609, which is considered more than sufficient.

Heston Rovers Football Club SCIO

Trustees' report
for the year ended 31st March 2021

Financial Review

There was a surplus for the year of £37,666, compared to a surplus in the previous year of £11,537.

This report was approved by the trustees on 21st December 2021 and signed on their behalf by

[Redacted Signature]

22 / 12 / 2021

[Redacted Name]

Treasurer

Heston Rovers Football Club SCIO

Independent Examiner's Report to the Trustees of
Heston Rovers Football Club SCIO

I report on the accounts of the charity for the year ended 31st March 2021 which are attached as part of this document.

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 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.

Basis of the 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 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

a. 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 accounts which accord with the accounting records and comply with regulation 9 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 accounts to be reached.


 **B.A., C.A.**

Messrs Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 22nd December 2021

Heston Rovers Football Club SCIO

Receipts and Payments Account
for the year ended 31st March 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <u>Receipts</u> | | | | | |
| Donations | 3 | - | - | - | 36 |
| Grants | 4 | 23,850 | - | 23,850 | - |
| Fundraising income | 5 | 4,193 | - | 4,193 | 13,775 |
| Trading income | 6 | 565 | - | 565 | 1,460 |
| Income from charitable activities | 7 | 37,604 | - | 37,604 | 47,244 |
| Total receipts | | <u>66,212</u> | <u>-</u> | <u>66,212</u> | <u>62,515</u> |
| <u>Payments</u> | | | | | |
| Fundraising expenses | 8 | 400 | - | 400 | 7,576 |
| Cost of sales | 9 | 5,427 | - | 5,427 | 8,379 |
| Charitable expenses | 10 | 20,256 | - | 20,256 | 33,093 |
| Governance costs | 11 | 600 | - | 600 | 612 |
| Purchase of fixed assets | 12 | 1,863 | - | 1,863 | 1,318 |
| Total payments | | <u>28,546</u> | <u>-</u> | <u>28,546</u> | <u>50,978</u> |
| Net receipts | | 37,666 | - | 37,666 | 11,537 |
| Transfers between funds | 13 | (38,850) | 38,850 | - | - |
| (Deficit)/ Surplus for year | | <u>(1,184)</u> | <u>38,850</u> | <u>37,666</u> | <u>11,537</u> |

The notes on pages 7 to 9 form an integral part of these accounts.

Heston Rovers Football Club SCIO

Statement of Balances
as at 31st March 2021

| | 2021 | 2020 |
|------------------------------|----------------|---------------|
| | £ | £ |
| Bank and cash in hand | | |
| Opening balances | 84,943 | 73,406 |
| Surplus for the year | 37,666 | 11,537 |
| Closing balances | <u>122,609</u> | <u>84,943</u> |
| Reserves | | |
| General unrestricted funds | 25,561 | 26,745 |
| Restricted funds | 97,048 | 58,198 |
| | <u>122,609</u> | <u>84,943</u> |
| Assets | | |
| Shower block | 5,055 | 5,055 |
| Fencing | 1,076 | 1,076 |
| New access road & entrance | 28,569 | 28,569 |
| Planning application | 225 | 225 |
| Consultancy | 7,673 | 7,673 |
| Ground work | 1,016 | 1,016 |
| Timber | 163 | 163 |
| Security camera | 31 | 38 |
| Drinks boiler | 155 | 194 |
| Ride-on mower | 77 | 97 |
| Sponsors boards | 20 | 25 |
| Griddle | 28 | 35 |
| Goals | 2,417 | 3,022 |
| Grass Cutter | 105 | 131 |
| PA System | 84 | 105 |
| Gazebo | 300 | 374 |
| Sports Equipment | 205 | 256 |
| Sports Equipment | 106 | 132 |
| CCTV System | 429 | 536 |
| CCTV System | 199 | |
| | <u>47,933</u> | <u>48,722</u> |

The charity has no other material assets or liabilities.

Approved by the trustees on 21st December 2021 and signed on their behalf by



22/12/2021



Treasurer

The notes on pages 7 to 9 form an integral part of these accounts.

Heston Rovers Football Club SCIO

Notes to the financial statements for the year ended 31st March 2021

1. Basis of accounting

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

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The restricted fund is for the refurbishment of the clubhouse.

| 3. Donations received | 2021 | 2020 |
|------------------------------|-------------|-------------|
| | £ | £ |
| General donations | - | 36 |
| | <u>-</u> | <u>36</u> |

All income is unrestricted in 2021 and 2020.

| 4. Grants received | Unrestricted Funds | Restricted Funds | Total 2021 | Total 2020 |
|-----------------------------|---------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Dumfries & Galloway Council | 10,000 | - | 10,000 | - |
| Southern Counties | 13,850 | - | 13,850 | - |
| | <u>23,850</u> | <u>-</u> | <u>23,850</u> | <u>-</u> |

| 5. Fundraising income | 2021 | 2020 |
|------------------------------|--------------|---------------|
| | £ | £ |
| Sponsorship | 4,013 | 1,240 |
| Presentation Day income | 10 | 2,378 |
| Festival | 170 | 9,997 |
| 40th Anniversary | - | 160 |
| | <u>4,193</u> | <u>13,775</u> |

All income is unrestricted in 2021 and 2020.

| 6. Trading income | 2021 | 2020 |
|--------------------------|-------------|--------------|
| | £ | £ |
| Clothing & Bags | 565 | 1,210 |
| Food & drink | - | 250 |
| | <u>565</u> | <u>1,460</u> |

All income is unrestricted in 2021 and 2020.

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Notes to the financial statements
for the year ended 31st March 2021

| 7. Income from charitable activities | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Membership | 36,642 | 37,946 |
| Gate money | - | 1,961 |
| Easter & Summer Schools | - | 770 |
| 3G Pitch Hire | 180 | 3,480 |
| Southern Counties Contribution | 650 | 425 |
| Weather lottery | 52 | 58 |
| Tournaments | 80 | 2,604 |
| | <u>37,604</u> | <u>47,244</u> |

All income is unrestricted in 2021 and 2020.

| 8. Fundraising expenses | 2021 | 2020 |
|----------------------------------|-------------|--------------|
| | £ | £ |
| Festival expenses | 400 | 7,526 |
| Forty years celebration expenses | - | 50 |
| | <u>400</u> | <u>7,576</u> |

All expenditure is unrestricted in 2021 and 2020.

| 9. Cost of sales | 2021 | 2020 |
|-------------------------|--------------|--------------|
| | £ | £ |
| Clothing | 5,427 | 8,074 |
| Food & drink | - | 305 |
| | <u>5,427</u> | <u>8,379</u> |

All expenditure is unrestricted in 2021 and 2020.

Heston Rovers Football Club SCIO

Notes to the financial statements
for the year ended 31st March 2021

| 10. Charitable expenses | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| First aid/Coaching | 308 | 1,165 |
| Gifts & donations | 668 | 288 |
| Hall lets | 5,112 | 8,447 |
| Insurance | 1,279 | 1,155 |
| Tournament expenses | 160 | 1,760 |
| Electricity | 1,789 | 1,913 |
| Toilet rental facilities | 2,428 | 2,926 |
| Pitch maintenance | 73 | 1,115 |
| Balls and bibs for Members | 4,603 | - |
| Small equipment purchased | 7 | 1,950 |
| Printing, postage and stationery | 56 | 739 |
| Telephone | 853 | 1,234 |
| Travel costs | 413 | 415 |
| Trip expenses | - | 360 |
| Presentation Day expenses | - | 3,565 |
| Referees | 843 | 2,979 |
| Sundry expenses | 970 | 1,458 |
| SYFA & DGYFDA | 624 | 1,459 |
| Southern Counties subscriptions | 70 | 165 |
| | <u>20,256</u> | <u>33,093</u> |

All expenditure is unrestricted in 2021 and 2020.

| 11. Governance costs | 2021 | 2020 |
|-----------------------------|-------------|-------------|
| | £ | £ |
| Independent examiner's fee | 600 | 612 |
| | <u>600</u> | <u>612</u> |

All expenditure is unrestricted in 2021 and 2020.

| 12. Purchase of fixed assets | 2021 | 2020 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Equipment purchased | 249 | 1,155 |
| Building works | 1,614 | 163 |
| | <u>1,863</u> | <u>1,318</u> |

All expenditure is unrestricted in 2021 and 2020.

13. Transfers between funds

£38,850 was transferred from the unrestricted fund to the restricted fund to top up the refurbishment account for future 3G pitch replacement.