

SCOTTISH TOUCH ASSOCIATION LIMITED



ACCOUNTS

For the Year Ended 31st December 2024

Scottish Touch Association Limited
(Limited by Guarantee)

LEGAL AND ADMINISTRATION INFORMATION

Year ended 31st December 2024

Company number : SC419770

Charity registration number : SCO44676

Registered Office and Operational Address:

335 Hardgate
Aberdeen
AB10 6AU

Directors

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law. The Directors and officers serving during the year and since the year end were as follows:

Alastair Smith (resigned 29 February 2024)
Tom Chrisp (appointed 20 September 2023)
Kirsty Wheeler (appointed 22 February 2023)
Jennifer Wright (appointed 18 July 2023)
Monica Wallace (resigned 28 February 2025)
Ross Taylor (appointed 18 July 2023)
Clare Hill (appointed 18 July 2023)
Suzanne Brownie (appointed 18 July 2023)
David Bartlett (appointed 26 July 2023)
Nicholas Forrester (appointed 28 April 2024)
Robin Williamson (appointed 24 February 2025)

Company Secretary:

Tom Chrisp

Bankers:

The Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

REPORT OF THE DIRECTORS

Year ended 31st December 2024

The Directors are pleased to submit their report and accounts for the year ended 31st December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended and the Companies Act 2006. The Directors of the company are also charity trustees for the purposes of charity law. Under the company's Articles, the Directors are elected to serve for a maximum of six years, after which they can offer themselves for re-election.

The Directors who served during the year are set out on page 1. Training of new Directors is carried out by means of an introduction and discussion meeting with existing Directors. The information given to new Directors contains a copy of the rules governing the Charity, a copy of the Charity accounts and copies of minutes from the Directors meetings over the prior year.

OBJECTIVES AND ACTIVITIES

- Develop the sport of Touch at all levels in Scotland through affiliated regional associations
- Oversee the governance of the sport of Touch in Scotland
- Support the training and development of Touch coaches, referees, volunteers and players
- Represent the interests of Scottish Touch, its affiliates and members with other national and international bodies
- Manage the selection, training, logistical support and performance of the national Touch squads in international competition
- Develop relationships with Federation of International Touch & European Federation of Touch

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The 2024 season saw a significant proportion of time spent preparing for the Touch World Cup, held in July 2024 in Nottingham, England. At open and senior levels, Scotland sent 7 squads and competed well against a wide range of opposition countries.

At youth level, we sent a mixed under-18 squad and a mixed under-15 squad to the European Junior Touch Championships in Vichy.

Looking ahead to 2025, preparations began for Scotland to host the European Seniors Cup at Stirling, in August 2025.

REPORT OF THE DIRECTORS

Year ended 31st December 2024

FINANCIAL REVIEW

Income for the year totalled £150,519 (2023: £93,277) and expenditure totalled £142,658 (2023: £95,677). This resulted in a surplus of £7,861 for the year of 2024 (2023: £2,400 deficit). The movement of funds on the Balance Sheet saw our General Fund increasing by £797. The National Squad Fund increased by £7,064. Other Funds saw no movement.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which show a fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP; and
- prepare the financial statements on the ongoing basis unless it is inappropriate to presume that the charity will continue in operational existence.

To reflect a true and fair view in the financial statements for the year ended 31 December 2024, an accruals basis of preparation has been adopted.

The trustees are satisfied that they have sufficient resources to continue for a period of 12 months from the date of signing the financial statements. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Approved by the Directors on 31 October 2024 and signed on their behalf by;

Nick Forrester
Director

Scottish Touch Association Limited
(Limited by Guarantee)

Company number: SC419770

Charity registration number: SCO44676

Examiner's Report to the Trustees of Scottish Touch Association Limited

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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) (a) to (c) 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.

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 accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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



Name: James Dewar

Relevant professional qualification/ professional body: CA, ICAS

Address: 335 Hardgate, Aberdeen, AB10 6AU

Date: 31-Aug-26

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Statement of Financial Activities

Year Ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Income						
Voluntary Receipts						
Donations & Gift Aid		-	-	-	-	552
Bank Interest		375	-	-	375	257
Other		1,038	-	-	1,038	1,418
Receipts from Association Activities						
Membership Fees	3	5,924	-	-	5,924	540
Events	4	143,182	-	-	143,182	90,510
Total Income		150,519	-	-	150,519	93,277
Expenditure						
Cost of Association Activities	5	142,050	-	-	142,050	95,067
Affiliation Fees	6	608	-	-	608	610
Total Expenditure		142,658	-	-	142,658	95,677
Net income/(expenditure)		7,861	-	-	7,861	(2,400)
Total funds brought forward		12,588	-	-	12,588	14,988
Total funds carried forward		20,449	-	-	20,449	12,588

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Balance Sheet

At 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Balance Sheet						
Current Assets						
Bank and cash						
Treasurers Account		643	-	-	643	287
Academy Account		11,749	-	-	11,749	10,851
Referee Accounts		436	-	-	436	3,406
NSMC Account		19,936	-	-	19,936	10,907
Debtors						
Falling due within one year	8	8,530	-	-	8,530	10,720
Creditors						
Falling due within one year	7	(20,843)	-	-	(20,843)	(23,583)
	9	20,451	-	-	20,451	12,588
Unrestricted Funds						
Designated Funds	11					
Referee		2,778	-	-	2,778	2,778
National Squad		15,159	-	-	15,159	8,095
Youth Development		10,540	-	-	10,540	10,540
Senior Development		5,535	-	-	5,535	5,535
General Funds		(13,563)	-	-	(13,563)	(14,360)
		20,449	-	-	20,449	12,588

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

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No Members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 31 October 2024 and signed on their behalf :-

Nicholas Forrester
Director

Notes to the Accounts - For the Year Ended 31 December 2024

1 Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued in 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and 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 directors in furtherance of the objects of the association. The directors maintain a single unrestricted fund for the day-to-day running of the association. There are currently no restricted or endowment funds.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
3 Membership Fees					
Individual Membership Fees *	5,924	-	-	5,924	540
	-	-	-	-	-

* The increase from 2023 reflects an improved process for tracking membership fees.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
4 Events					
National Tournaments	143,182	-	-	143,182	90,510
	143,182	-	-	143,182	90,510

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
5 Cost of Association Activities					
National Tournaments *	136,118	-	-	136,118	85,517
Communication & Advertising **	2,590	-	-	2,590	1,885
Insurance	3,115	-	-	3,115	2,821
Other	227	-	-	227	4,844
	142,050	-	-	142,050	95,067

* This reflects the costs relating to the National Squads' participation in the 2024 World Cup.

** This reflects costs of running the membership system.

Notes continued

6 Affiliation Fees	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
FIT Fees	528	-	-	528	530
Scottish Sports Association	80	-	-	80	80
	608	-	-	608	610

7 Creditors	2024	2023
National squad costs	16,348	22,733
Other	4,495	850
	20,843	23,583

8 Debtors	2024	2023
National squad costs	8,530	10,720
	8,530	10,720

9 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Current Assets	(13,563)	34,012	-	-	20,449
Current Liabilities	-	-	-	-	-
Net assets at 31 Dec 2024	(13,563)	34,012	-	-	20,449

10 Volunteers

The association benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the game of Touch. The areas which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Notes continued

11 Movement In Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds	-	-	-	-	-
Restricted Funds	-	-	-	-	-
Unrestricted funds					
<u>Designated</u>					
Referee	2,778	-	-	-	2,778
National Squad	8,095	143,182	(136,118)	-	15,159
Youth Development	10,540	-	-	-	10,540
Senior Development	5,535	-	-	-	5,535
	26,948	143,182	(136,118)	-	34,012
<u>Undesignated</u>					
General	(14,360)	7,337	(6,540)	-	(13,563)
	12,588				
Total Funds of the Charity		150,519	(142,658)	-	20,449