

Charity registration number SC044922 (Scotland)

Company registration number CS001489 (Scotland)

BONNYTON THISTLE FOOTBALL CLUB

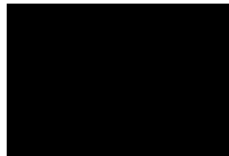
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

BONNYTON THISTLE FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE

INFORMATION

Trustees



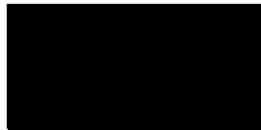
Charity number (Scotland)

SC044922

Company number

CS001489

Registered office



Independent examiner

DB Bookkeeping Services
Trinity Business Spaces Office
G3
18 East Shaw Street
Kilmarnock
KA1 4AN

BONNYTON THISTLE FOOTBALL CLUB CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-14

BONNYTON THISTLE FOOTBALL CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charitable purposes and activities of Bonnyton Thistle Football Club are as follows :

- to include communities and provide judgement free pathways, and provide positive platforms for community inclusion at all levels of the Club's interactions.
- to continue to encourage and recruit from the wider community, coaches, participants, players and supporters from across the wide spectrum of the Club's involvements.
- To provide educational, and SFA approved coaching opportunities, to further enhance and enrich a positive group, team experience at all levels.
- To reach out to the community to further encourage local involvements with all teams and projects in-place and planned.
- To support and enhance facilities and experiences for the disability and special needs teams, operating under the positive umbrella of the "Club".

Achievements and performance

This past year has been difficult. We have risen to the challenge of re-establishing the Club post-Covid-19 resulting in all teams returning to play. Financially, we are finding more and more families struggling to make ends meet and we continue to assist as required. It is heartening to see children upon returning to the Club being given the opportunity to train and play football and the positive effect on their health and wellbeing both mental and physical.

Our continuing aims throughout this time centre on communication, revising and consolidating future goals, and making sure that no team, group or individual suffers unnecessarily because of the circumstances.

Membership is, however, returning to pre-Covid-19 levels and we are finding that more coaches and parents are returning, at all age-group levels, to assist. A positive indeed.

We have, during this time, strengthened our relationships with various other groups and agencies, East Ayrshire Council's Vibrant Communities Department, the Scottish Football Association and two local Special Needs schools.

We are planning a 'way forward', in an inclusive and comprehensive manner, that will be Club-led and managed.

Membership is thriving and the trustees ensure, through regular meetings and inter club/team communications, that needs are identified and that plans and projects receive the support required.

We have furthered our relationship with Kilmarnock F.C. Community Trust, who are now involved helping to coach the Flyers (our disability team) and have helped us to set up over-50s walking football.

In addition, we continue, in conjunction with, Evolution Gym to organise outdoor and indoor sports science sessions and pursue our partnership with Back Onside, a mental health charity to support vulnerable people.

We still maintain a Welfare fund, and maintain a progressive relationship with a local foodbank. We remain hopeful, in future, to develop this relationship and may well, funds allowing, be able to establish a breakfast club for needy children.

Although it has been a difficult time, at all levels, and for all people, Bonnyton Thistle plan consolidation and anticipate a progressive and inclusive tomorrow.

BONNYTON THISTLE FOOTBALL CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial review

Receipts on the unrestricted fund were £122,049 (2023: £70,095). Payments for the year were £110,716 (2023: £72,684).

Receipts on the restricted fund were £0 (2023: £8,000), consisting of grant funding as detailed in the principal funding sources below. Payments for the year were £110,716 (2023: £109,368), consisting of the depreciation charge relating to capital expenditure from previous years.

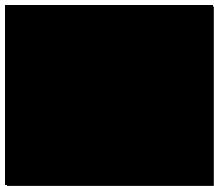
Our main source of funding are grants and membership fees. The source of grant funds was East Ayrshire Council.

The trustees have assessed the major risks to which the charity is exposed and in particular those relating to the operation and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to any major risk.

Structure, governance and management

The charity was granted charitable status by OSCR on 14 June 2014. The charity is governed by its constitution which was adopted on 14 June 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

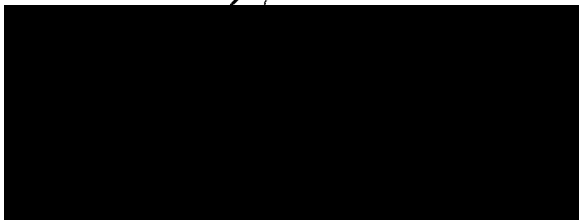


The members may elect any member to be a member of the management committee at each Annual General Meeting. The management committee may at any time appoint any member to be a member of the management committee. The maximum number of members of the management committee at any one time is 5. The

management committee are the charity's trustees.

All members of the management committee are actively involved in the day-to-day activities of the charity, hold regular meetings and generally control and supervise the activities of the association, and are responsible for monitoring the financial position of the association.

The trustees' report was approved by the Board of Trustees.



Trustee

Dated: 26th March 2025

BONNYTON THISTLE FOOTBALL CLUB

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2024

The trustees, who are also the directors of Bonnyton Thistle Football Club for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BONNYTON THISTLE FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BONNYTON THISTLE FOOTBALL CLUB

I report on the financial statements of the charity for the year ended 30 June 2024, which are set out on pages 5 to .

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Bonnyton Thistle Football Club for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 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 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 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.

DB Bookkeeping Services
Trinity Business Spaces Office
G3
18 East Shaw Street Kilmarnock
KA1 4AN

Dated: ..20/03/2025.....



BONNYTON THISTLE FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted f funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>	2						
Government grants		35,247	-	35,247	7,338	-	7,338
Charitable activities	3	86,802	-	70,757	62,757	8,000	70,757
Total income		122,049	-	122,049	70,095	8,000	78,095
<u>Expenditure on:</u>							
Charitable activities	4	110,716		110,716	72,684	36,684	109,368
Net outgoing resources before transfers		11,333	-	11,333	(2,589)	(28,684)	(31,273)
Gross transfers between funds			-	-	8,000	(8,000)	-
Net income/(expenditure) for the year/movement		11,333	-	11,333	5,411	(36,684)	(31,273)
Fund balances at 1 July 2023		37,289	528,960	566,249	31,878	565,644	597,522
Fund balances at 30 June 2024		48,622	528,960	577,582	37,289	528,960	566,249

The statement of financial activities includes all gains and losses recognised in the year. All

income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BONNYTON THISTLE FOOTBALL CLUB

BALANCE SHEET AS AT 30 JUNE 2024

	Notes	2023 £	£	2024 £	£
Fixed assets					
Tangible assets	7		545,018		503,018
Current assets					
Debtors	8	2,472		-	
Cash at bank and in hand		31,107		84,440	
		33,579		84,440	
Creditors: amounts falling due within one year	9	(12,348)		(9,876)	
Net current assets			21,231		74,564
Total assets less current liabilities			566,249		577,582
Income funds					
Restricted funds	10	528,960		528,960	
Unrestricted funds		37,289		48,622	
		566,249		577,582	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and authorised for issue on 24th March 2025.

Trustee

Company registration number CS001489

BONNYTON THISTLE FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Bonnyton Thistle Football Club is a private company limited by guarantee incorporated in Scotland. The registered office is [REDACTED]

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

BONNYTON THISTLE FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Football facilities	20 years straight-line
Equipment	20% reducing balance
Plant and machinery	5 years straight-line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income

	Unrestricted funds	Unrestricted funds
	2023	2024
	£	£
Government Grants	7,338	35,247

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2024**

3. Charitable activities

	2023	2024
	£	£
Fees and facility hire	62,757	86,802
Grants	<u>8,000</u>	-
	<u>70,757</u>	<u>86,802</u>
Analysis by fund		
Unrestricted funds	62,757	86,802
Restricted funds	<u>8,000</u>	-
	<u>70,757</u>	<u>86,802</u>
Performance related grants		
Robertson Trust	<u>8,000</u>	-

BONNYTON THISTLE FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4. Charitable activities

	2023 £	2024 £
Depreciation and impairment	41,975	42,000
Rent	201	
Rates and water	1,801	5,648
Insurance	4,348	4,979
Light and heat	2,565	
Membership fees	978	
Independent examiners fees	3,600	3,600
Hospitality and entertainment	3,000	650
Repairs and maintenance	25,364	25,424
Cleaning	1,477	1305
Team expenses	23,362	14,862
Sundry expenses	229	5,424
Telephone	468	524
Professional Fees		6,000
Bank Charges		25
Subscriptions		275
	<hr/>	<hr/>
	109,368	110,716
Analysis by fund		
Unrestricted funds	72,684	
Restricted funds	36,684	
	<hr/>	
	109,368	
Unrestricted funds	<hr/>	<hr/>
		110,716

5 Net movement in funds

	2023 £	2024 £
Net movement in funds is stated after charging		
Depreciation of owned tangible fixed assets	41,975	42,000
	<hr/>	<hr/>
	41,975	42,000

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2024 Number
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7 Tangible fixed assets

	Football facilities	Equipment	Plant and machinery	Total
	£	£	£	£
Cost				
At 1 July 2023	733,682	24,112	17,376	775,170
Additions	-	-	-	-
At 30 June 2024	733,682	24,112	17,376	775,170
Depreciation and impairment				
At 1 July 2023	204,822	14,905	10,425	230,152
Depreciation charged in the year	36,684	1,841	3,475	42,000
At 30 June 2024	241,506	16,746	13,900	272,152
Carrying amount				
At 30 June 2024	492,176	7,366	3,476	503,018
At 30 June 2023	528,860	9,207	6,951	545,018

8 Debtors

	2023	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,472	-

9 Creditors: amounts falling due within one year

	2023	2024
	£	£
Other creditors	12,348	9,876

BONNYTON THISTLE FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 July 2022	£	Movement in funds Incoming resources	£	Movement in funds Resources expended	£	Transfers	£	Balance at 1 July 2023	£	Movement in funds Incoming resources	£	Movement in funds Resources expended	£	Transfers	£	Balance at 30 June 2024	£
Community Football Development Fund	565,644		8,000		(36,684)		(8,000)		528,960		0		0		0		528,960	

Purpose of Community Football Development Fund
Income is used for the development, construction and maintenance of a football facility.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

11 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fund balances at 30 June 2024 are represented by:				
Tangible assets	48,622	528,960	577,582	566,249
			<u> </u>	<u> </u>

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

13 Analysis of changes in net funds

The charity had no debt during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2024

14. Prior year statement of financial activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Income from:						
Government grants	7,338	-	7,338	17,228	-	17,228
Charitable activities	62,757	8,000	70,757	59,267	8,000	67,267
Total income	70,095	8,000	78,095	76,495	8,000	84,495
Expenditure on:						
Charitable activities	72,684	36,684	109,368	73,438	36,289	109,727
Net incoming/(outgoing) resources before transfers	(2,589)	(28,684)	(31,273)	(3057)	(28,289)	(25,232)
Gross transfers between funds	<u>8,000</u>	<u>(8,000)</u>		<u>(45,192)</u>	<u>45,192</u>	
Net (expenditure)/income for the year/ Net movement in funds	5,411	(36,684)	(31,273)	42,135	16,903	(25,232)
Funds balances at 1 July 2022	31,878	565,644	597,522	74,013	548,741	622,754
Fund balances at 30 June 2023	37,289	528,960	566,249	31,878	565,644	597,522

