

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024  
FOR  
ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

JRW Hogg & Thorburn LLP  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to advance participation in the sport of youth football by:

- Promoting and encouraging the playing of the sport to all youths aged 4-21 years of age
- Organising, managing and developing youth football for all members of the club
- Being members of appropriate leagues for the purpose of establishing regular competitive play for the club's representative teams
- Providing training and playing facilities for members
- Promoting and maintaining the highest standards of technical competence and safety in the sport
- Providing equal opportunities for successful participation by all sections of the community
- To deliver age-appropriate coaching to support long term player development.
- Provide well organised, regular and enjoyable training sessions and games.
- To encourage all players to try their best and make the most of their abilities.
- To offer a challenging but supportive environment where children/players can learn from their mistakes without undue pressure and anxiety.
- To promote good behaviour and respect for others.
- Provide a platform to introduce football to the youth population of the immediate and surrounding community.
- Provide and instill a code of conduct for acceptable behaviour for players and parents.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The charity was established in 2015 and has since successfully promoted the participation of youths in the sport of football with around 350 youths between the ages of 5 and 18 playing for the club.

The club offers regular training sessions and playing facilities for its members as well as involvement in competitive leagues once the appropriate age is reached.

We consider the following as our main achievements during the year:

- On the pitch this year saw continued progression with 11 aside teams and younger age groups continuing to play at increasingly higher levels reaching latter stages of local and national competition.
- Increased participation in holiday festivals/tournaments giving our local youngsters a chance to both holiday and play football creating lifetime memories.
- The rapid growth of the club in both the boys and girls sections continues post Covid pandemic with high numbers across the younger age groups indicating future expansion in club numbers.
- Arniston Academy in association with BKFC continues to grow our future youngest recruits and identify coaches for this age group. 2023 saw the 2017 age group 'graduate' from the academy to the club.
- BKFC continue to run sessions for us on Friday afternoons covering Goalkeeping, fun for all sessions and for the younger players.
- With Arniston Park now having a portacabin toilet facility, the focus there continues to be gradual saving of a future resurfacing fund.
- Birkenside Park working well with the 3 x 7 aside football pitches hosting weekly football.
- Club development officer working with the club to support our growth
- Early discussions on future redevelopment of Goreglan pavilion for club and community use

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial position**

During the year, income of £66,689 was received. Expenditure totalled £61,354. Total reserves as 31st December 2024 stood at £80,360.

**Reserves policy**

The club reserves stand at roughly £80,000. Through monthly subscriptions, funds go towards purchasing new kit and training equipment for all our age group players, payment for training and match facilities including referee's payment as well as for any adhoc upkeep costs for the care and maintenance of Arniston Park and the Pavilion at Gore Glen.

The reserves fund is being managed each year as we look at restricting some funds towards future surface replacement of Arniston Park and options for future enhancement of facilities. Goreglen pavilion has been identified as our next infrastructure development.

2025 will again see a sharp increase in expenditure costs for both players kit as well as equipment as the number of players and teams increases.

**Going concern**

Football continued to run at pace during 2024 with no concerns to note following time impacted by the global pandemic.

**FUTURE PLANS**

The club continues to grow at a rapid rate. The key priority is to support that growth by putting the key foundations in place. The club, along with support from Midlothian Council have set up Birkenside Park with 3 x 7 aside pitches. Working alongside the 11 and 9 aside pitches at Goreglen, they provide areas across the age groups for the club.

With the toilet facilities having been added to the Arniston Park site during 2022 the main training site is a key part of the club infrastructure. Financially the aim is to grow the resurfacing fund for Arniston Park while also acknowledging that the day to day running costs of the club increase with the rise in the number of players and sides. With these sites now joining Goreglen as the key sites for football, the club will now look at the potential for redevelopment of Goreglen pavilion for both club and community use. The provision of a full size 11 aside Astro facility for Gorebridge and the surrounding area is key and the club aims to work to support the Newbyres Trust on that vital requirement for the local community.

On the pitch we aim to expand the teams with the aim of providing football for all age groups at Arniston Rangers YFC. The club is working with Arniston Rangers FC to provide a pathway for both boys and girls right through to Senior football. We have assisted with the creation of the under 20s team at Arniston, with a few players now making the transition to senior football. Furthermore, we are also helping with the creation of Arniston Rangers Women's team. 2025 has saw the creation of a new under 16 girls team, creating a full youth football pathway through to Senior Women's football.

We will continue to work with our club development officer to explore ways of increasing the club both on and off the park to increase the provision of football for the local community.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 16th December 2015.

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

046210

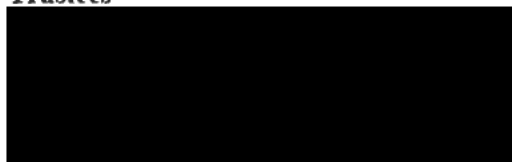
**Principal address**

52 Whitehouse Crescent

Gorebridge

EH23 4FT

**Trustees**



**Independent Examiner**

JRW Hogg & Thorburn LLP

Chartered Accountants

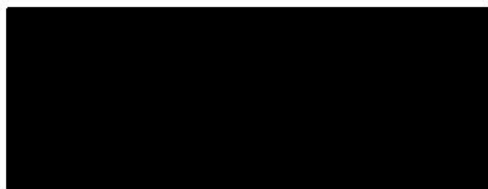
19 Buccleuch Street

Hawick

Roxburghshire

TD9 0HL

Approved by order of the board of trustees on 19th September 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

I report on the accounts for the year ended 31st December 2024 set out on pages five to twelve.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

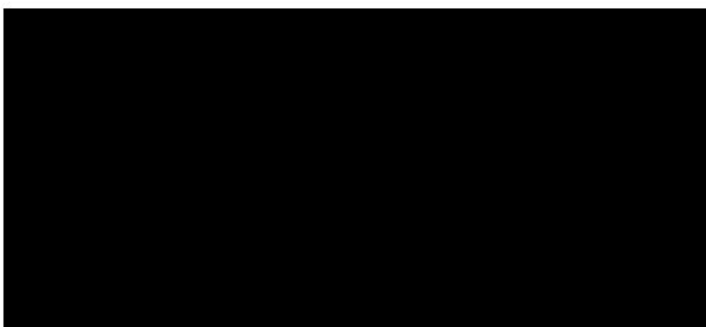
**Basis of the independent examiner's report**

My examination was 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 seeking explanations from you as 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 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; and
  - to prepare accounts which accord with the accounting records and to 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.



JRW Hogg & Thorburn LLP  
Chartered Accountants  
19 Buccleuch Street  
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Roxburghshire  
TD9 0HL

25th September 2025

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,104	-	2,104	9,431
<b>Charitable activities</b>					
Sport and activities		41,714	-	41,714	42,164
Other trading activities	3	21,991	-	21,991	7,447
Investment income	4	880	-	880	639
<b>Total</b>		<u>66,689</u>	<u>-</u>	<u>66,689</u>	<u>59,681</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	257	-	257	488
<b>Charitable activities</b>					
Sport and activities	6	52,322	8,775	61,097	53,152
<b>Total</b>		<u>52,579</u>	<u>8,775</u>	<u>61,354</u>	<u>53,640</u>
<b>NET INCOME/(EXPENDITURE)</b>		14,110	(8,775)	5,335	6,041
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		62,875	12,150	75,025	68,984
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>76,985</u></u>	<u><u>3,375</u></u>	<u><u>80,360</u></u>	<u><u>75,025</u></u>

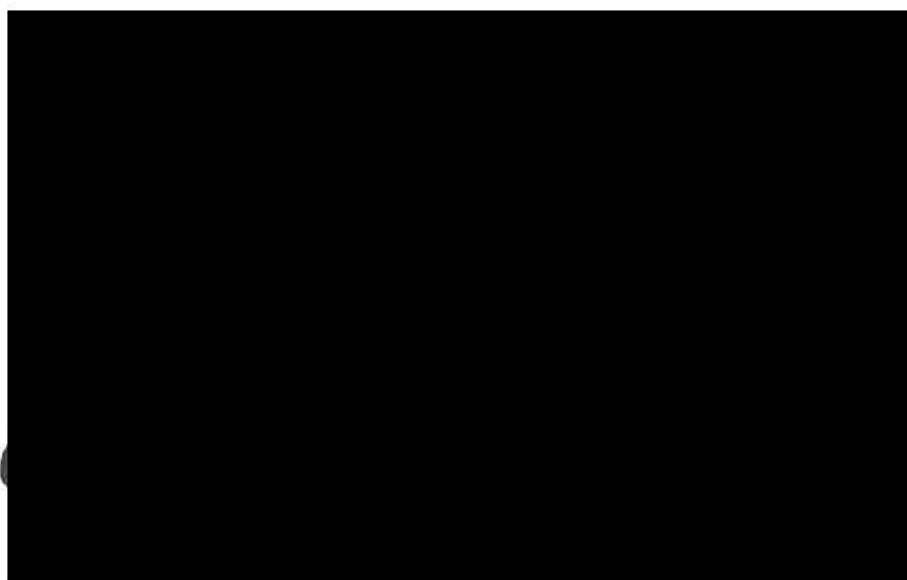
The notes form part of these financial statements

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**BALANCE SHEET  
31ST DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		77,586	3,375	80,961	75,625
<b>CREDITORS</b>					
Amounts falling due within one year	10	(601)	-	(601)	(600)
<b>NET CURRENT ASSETS</b>		<u>76,985</u>	<u>3,375</u>	<u>80,360</u>	<u>75,025</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		76,985	3,375	80,360	75,025
<b>NET ASSETS</b>		<u>76,985</u>	<u>3,375</u>	<u>80,360</u>	<u>75,025</u>
<b>FUNDS</b>	11				
Unrestricted funds				76,985	62,875
Restricted funds				<u>3,375</u>	<u>12,150</u>
<b>TOTAL FUNDS</b>				<u>80,360</u>	<u>75,025</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th September 2025 and were signed on its behalf by:



The notes form part of these financial statements



**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 the 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.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	1,104	991
Grants	1,000	8,440
	<u>2,104</u>	<u>9,431</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Scottish Football		
	1,000	8,000
Other grants	-	440
	<u>1,000</u>	<u>8,440</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	11,862	4,235
Hat, scarf & clothing sales	960	-
Sponsorships	3,550	2,372
Pitch Hire Income	5,619	840
	<u>21,991</u>	<u>7,447</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	880	639

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**5. RAISING FUNDS**

**Investment management costs**

	2024	2023
	£	£
Property repairs	257	488
	<u>257</u>	<u>488</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Sport and activities	54,786	6,311	61,097
	<u>54,786</u>	<u>6,311</u>	<u>61,097</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Sport and activities	5,279	42	990	6,311
	<u>5,279</u>	<u>42</u>	<u>990</u>	<u>6,311</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,431	-	9,431
<b>Charitable activities</b>			
Sport and activities	42,164	-	42,164
Other trading activities	7,447	-	7,447
Investment income	639	-	639
<b>Total</b>	<u>59,681</u>	<u>-</u>	<u>59,681</u>
<b>EXPENDITURE ON</b>			
Raising funds	488	-	488

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Sport and activities	46,552	6,600	53,152
<b>Total</b>	<u>47,040</u>	<u>6,600</u>	<u>53,640</u>
<b>NET INCOME/(EXPENDITURE)</b>	12,641	(6,600)	6,041
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	50,234	18,750	68,984
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>62,875</u>	<u>12,150</u>	<u>75,025</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	1	1
Other creditors	600	599
	<u>601</u>	<u>600</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	62,875	14,110	76,985
<b>Restricted funds</b>			
SFA Growth officer funding	12,150	(8,775)	3,375
<b>TOTAL FUNDS</b>	<u>75,025</u>	<u>5,335</u>	<u>80,360</u>

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,689	(52,579)	14,110
<b>Restricted funds</b>			
SFA Growth officer funding	-	(8,775)	(8,775)
<b>TOTAL FUNDS</b>	<u>66,689</u>	<u>(61,354)</u>	<u>5,335</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	50,234	12,641	62,875
<b>Restricted funds</b>			
SFA Growth officer funding	18,750	(6,600)	12,150
<b>TOTAL FUNDS</b>	<u>68,984</u>	<u>6,041</u>	<u>75,025</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,681	(47,040)	12,641
<b>Restricted funds</b>			
SFA Growth officer funding	-	(6,600)	(6,600)
<b>TOTAL FUNDS</b>	<u>59,681</u>	<u>(53,640)</u>	<u>6,041</u>

**ARNISTON RANGERS YOUTH FOOTBALL CLUB  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**11. MOVEMENT IN FUNDS - continued**

**SFA Growth Officer Funds** - relates to costs associated with employing a growth officer.

**Other Restricted Funds** - relates to other general restricted grants received.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.