

Duloch Juniors FC

Scottish Charity No SC046244

Annual Report and financial statements

for the year ended 31 March 2025

Duloch Juniors FC

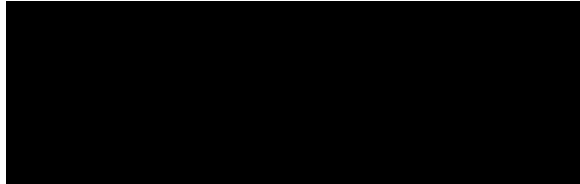
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Duloch Juniors FC

Charity information

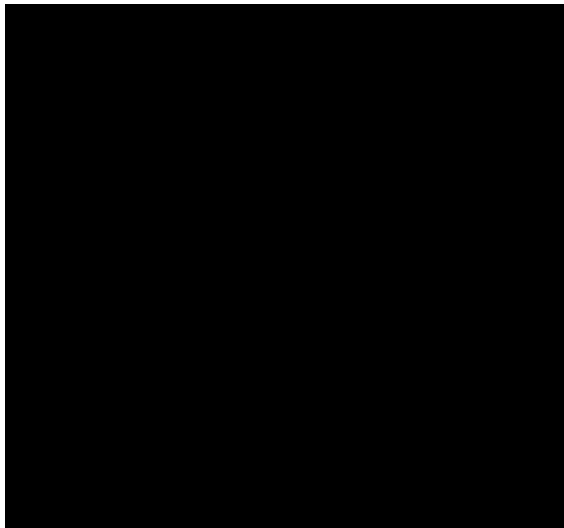
Trustees



Registered charity number

SC046244

Address



Accountants

Duloch Juniors FC

Trustees' report for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Structure, Governance and Management

The charity is an unincorporated association. It is governed by its constitution. The club was granted charitable status by OSCR on 8 January 2016.

Trustees are elected or re-elected annually at the AGM.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs.

Organisational Structure

The organisation's trustees meet regularly and are responsible for the strategic direction and policy of the charity.

Objectives and Activities

Our objectives are to provide the opportunity for children to train and participate in football, with regular training sessions and participation in local football leagues. We provide a safe environment with volunteers who have or are committed to achieving the appropriate qualifications as recommended by the Scottish Football Association.

Achievements and Performances

In the ninth year of the charity Duloch Juniors Trustees, Committee, Coaches and Volunteers have continued to develop the aims of the charity growing the active player membership to 260.

The club operates 14 teams across 11 age groups, from 2008s to 2019s. The club was pleased to launch a 2019 team and will look towards expanding teams. We entered into a partnership with Lewis Black Coaching which we feel will be of great benefit to all our teams whilst continuing our goalkeeping training programme with Cammy Gill.

In terms of facilities the club moved to the new school facilities provided by the opening of a new high school, at Dunfermline Learning Campus, comprising the use of both astroturf and grass pitches benefiting all teams for both training and match day arrangements.

Duloch Juniors FC

Trustees' report for the year ended 31 March 2025

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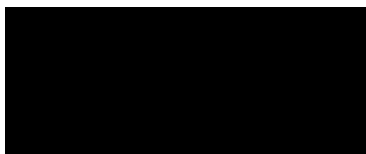
Reserves Policy

The overall funds available to the club have decreased, which is a combination of investment but also the unfortunate loss of Gift Aid. The club had previously been told by HMRC we could claim Gift Aid but this was then changed. Thankfully, the club was able to cover the payments we'd received. As HMRC decided there was no intention to defraud, there were no penalties incurred, other than reducing the funds available to the club.

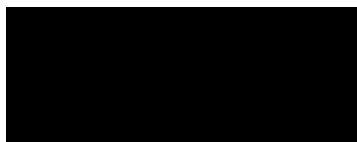
The trustees policy is to maintain reserves at around 6 months normal running costs to meet commitments and cover any unexpected expenditure. This target has not been met in the period. The trustees will strive to achieve this target in the next year.

Trustees

The trustees who served during the year are as stated below:



This report was approved by the trustees and signed on their behalf by:-



Date:

Duloch Juniors FC

Independent examiner's report to the trustees on the financial statements of Duloch Juniors FC

I report on the financial statements of the charity for the period ended 31 March 2025, which are set out on pages 5 to 8.

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) (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.

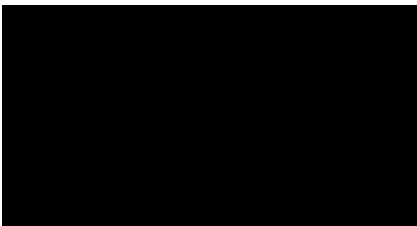
Basis of independent examiner's report

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 examiners' 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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



Date:

Duloch Juniors FC

Statement of Receipts and Payments for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
<u>Receipts</u>				
Voluntary receipts				
Donations	3	7,807	7,807	7,750
Sponsorship		2,819	2,819	2,600
Fund Raising		13,924	13,924	22,375
		<u>24,550</u>	<u>24,550</u>	<u>32,725</u>
Receipts from charitable activities				
Membership fees		74,623	74,623	73,429
Gift aid		5,513	5,513	23,799
Sale of equipment		1,000	1,000	-
		<u>81,136</u>	<u>81,136</u>	<u>97,228</u>
Total receipts		<u>105,686</u>	<u>105,686</u>	<u>129,953</u>
<u>Payments</u>				
Cost of charitable activities	4	102,027	102,027	103,521
Other costs	5	29,109	29,109	396
Purchase of equipment		4,752	4,752	5,228
Total payments		<u>135,888</u>	<u>135,888</u>	<u>109,145</u>
Net receipts/(payments) for the period		<u>(30,202)</u>	<u>(30,202)</u>	<u>20,808</u>
Surplus/(Deficit) for the period		<u>(30,202)</u>	<u>(30,202)</u>	<u>20,808</u>

Duloch Juniors FC

**Statement of Balances
as at 31 March 2025**

	£	£	£
	Unrestricted	Total	Total
Funds Reconciliation	Funds	2025	2024
Cash at Bank and in hand at start	85,059	85,059	64,251
Surplus/(Deficit) for period	(30,202)	(30,202)	20,808
Cash at Bank and in hand at period end	<u>54,857</u>	<u>54,857</u>	<u>85,059</u>

Bank and Cash Balances

Bank current account	54,857	85,059
	<u>54,857</u>	<u>85,059</u>

Other Assets (Unrestricted fund)

	2025	2024
Containers	-	1,000
Goals and Mannequins	1,500	1,500
Training Equipment	1,000	1,000
	<u>2,500</u>	<u>3,500</u>

The accounts were approved by the Trustees and signed on their behalf by



Trustee

Date:

Duloch Juniors FC

Notes to the financial statements for the year ended 31 March 2025

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.

3. Donations received

	2025	2024
	Unrestricted	Total funds
	Funds	
	£	£
Bank of Scotland Foundation	3,500	3,500
Charities Trust	750	750
Citi Bank Ireland Online Giving	2,000	-
Exxon Mobile	-	1,000
Charitable Giving	-	300
User Testing Ltd	74	800
Haewene Brim	-	400
D & G Autocare	700	-
ESSO Petroleum	500	-
Easy Fundraising	103	-
Stephens Bakery	180	-
CAF	-	1,000
	<u>7,807</u>	<u>7,750</u>

Duloch Juniors FC

Notes to the financial statements for the year ended 31 March 2025

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4. Charitable activities expenditure	2025	2024
	Unrestricted Funds	Total funds
	£	£
Coaching courses	2,287	1,805
Training pitch hire costs	30,268	28,427
Match costs, League fees and festivals	24,367	22,634
Strips and training kit	26,242	30,733
Team events and additional training	11,792	14,202
My Club Hub charges	3,835	3,482
General expenses	3,236	2,238
Total costs	102,027	103,521

5. Other costs	2025	2024
	Unrestricted Funds	Total funds
	£	£
Accountancy fees	396	396
Gift Aid repaid	28,713	-
	29,109	396

Duloch Juniors FC

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John Lynch & Co
Torridon House
Torridon Lane
ROSYTH
Fife, KY11 2EU

Date: