

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2							
<b>Report to the trustees/members of</b>	<b>Charity name</b>	<b>Newmachar United Football Club</b>							
<b>Registered charity number</b>		<b>SC046446</b>							
<b>On the accounts of the charity for the period</b>	<b>Period start date</b>	<b>Day</b>	<b>Month</b>	<b>Year</b>	<b>to</b>	<b>Period end date</b>	<b>Day</b>	<b>Month</b>	<b>Year</b>
		01	07	2024			30	06	2025
<b>Set out on pages</b>	1 - 6						(remember to include the page numbers of additional sheets)		
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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.</p>								
<b>Basis of independent examiner's statement</b>	<p>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.</p>								
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>								
<b>Signed**:</b>							<b>Date:</b>	1/3/26	
<b>Name:</b>									
<b>Relevant professional qualification(s) or body (if any):</b>	Admin Assistant								
<b>Address:</b>									

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures



## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



Newmachar United Football Club

SC046446



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2024		30	June	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	48,770				48,770	40,800
Legacies					0	0
Grants					0	3,678
Receipts from fundraising activities	35,076				35,076	25,136
Gross trading receipts					0	0
Income from investments other than land and buildings					0	0
Rents from land & buildings					0	0
Gross receipts from other charitable activities					0	0
					0	0
<b>A1 Sub total</b>	<b>83,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,846</b>	<b>69,614</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					0	
Proceeds from sale of investments					0	
<b>A2 Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total receipts</b>	<b>83,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,846</b>	<b>69,614</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					0	
Gross trading payments					0	
Investment management costs					0	
Payments relating directly to charitable activities	78,657	7,140			85,797	67,798
Grants and donations					0	
Governance costs:					0	
Audit / independent examination					0	
Preparation of annual accounts					0	
Legal costs					0	
Other					0	
					0	
<b>A3 Sub total</b>	<b>78,657</b>	<b>7,140</b>	<b>0</b>	<b>0</b>	<b>85,797</b>	<b>67,798</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					0	
Purchase of investments					0	
<b>A4 Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payments</b>	<b>78,657</b>	<b>7,140</b>	<b>0</b>	<b>0</b>	<b>85,797</b>	<b>67,798</b>
<b>Net receipts / (payments)</b>	<b>5,188</b>	<b>-7,140</b>	<b>0</b>	<b>0</b>	<b>-1,952</b>	<b>1,816</b>
<b>A5 Transfers to / (from) funds</b>	<b>0</b>				<b>0</b>	
<b>Surplus / (deficit) for year</b>	<b>5,188</b>	<b>-7,140</b>	<b>0</b>	<b>0</b>	<b>-1,952</b>	<b>1,816</b>



## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,062	50,729			69,791	67,975
	Surplus / (deficit) shown on receipts and payments account	5,188	-7,140			-1,952	1,816
	Restricted Funds - Training Facilities Fund					0	
						0	
	Cash and bank balances at end of year	24,250	43,589	0	0	67,839	69,791
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

24/2/26
24/2/26



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

NUFU utilises monies received to meet the clubs expenses and to secure the future of the club. We have secured some ground to expand our facilities and have begun the process of planning and approvals required with Aberdeenshire Council.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**X****C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

**X****C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**



## Newmachar United Football Club

SC046446

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Various	48,770				48,770	40,800
					-	
					-	
					-	
<b>Total</b>	<b>48,770</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>48,770</b>	<b>40,800</b>
	0	0	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	3,678
			-	
			-	
			-	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>3,678</b>
	0	0	-	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	35,076				35,076	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>35,076</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>35,076</b>	<b>-</b>
	-	-	-	-	-	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	78,657	7140			85,797	67,798
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>78,657</b>	<b>7140</b>	<b>-</b>	<b>-</b>	<b>85,797</b>	<b>67,798</b>
	-	-	-	-	-	-



SC046446

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	48,770				48,770	40,800
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	35,076				35,076	25,136
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>83,845.76</b>	-	-	-	<b>83,846</b>	<b>65,936</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>83,846</b>	-	-	-	<b>83,846</b>	<b>65,936</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					0	
Investment management costs					0	
Payments relating directly to charitable activities	78,657				78,657	67,798
Grants and donations					0	
Governance costs:					0	
Audit / independent examination					0	
Preparation of annual accounts					0	
Legal costs					0	
					0	
					0	
<b>Sub total</b>	<b>78,657</b>	0	0	0	<b>78,657</b>	<b>67,798</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					0	
Purchase of investments					0	
<b>Sub total</b>	0	0	0	0	0	0
<b>Total payments</b>	<b>78,657</b>	0	0	0	<b>78,657</b>	<b>67,798</b>
<b>Net receipts / (payments)</b>	<b>5,188</b>	0	0	0	<b>5,188.46</b>	<b>-1,862</b>
<b>Transfers to / (from) funds</b>					0	-47,051
<b>Surplus / (deficit) for year</b>	<b>5,188.46</b>	0	0	0	<b>5,188.46</b>	<b>-48,912</b>

## Nature and purpose of funds

To ensure that NUFC continues to provide access to sport and all facilities, qualified personnel and equipment necessary for that aim



## Newmachar United Football Club

SC046446

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Training Facilities Fund						
Receipts						
Donations					0	0
Legacies					0	0
Grants					0	3,678
Receipts from fundraising activities					0	0
Gross trading receipts					0	0
Income from investments other than land and buildings					0	0
Rents from land & buildings					0	0
Gross receipts from other charitable activities					0	0
Sub total	0	0	0	0	0	3,678
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					0	
Proceeds from sale of investments					0	
Sub total	0	0	0	0	0	0
Total receipts	0	0	0	0	0	3,678
Payments						
Expenses for fundraising activities					0	
Gross trading payments					0	
Investment management costs					0	
Payments relating directly to charitable activities	7,140				7,140	
Grants and donations					0	
Governance costs:					0	
Audit / independent examination					0	
Preparation of annual accounts					0	
Legal costs					0	
Sub total	7,140	0	0	0	7,140	0
Payments relating to asset and investment movements						
Purchases of fixed assets					0	
Purchase of investments					0	
Sub total	0	0	0	0	0	0
Total payments	7,140	0	0	0	7,140	0
Net receipts / (payments)	-7,140	0	0	0	-7,140	3,678
Transfers to / (from) funds					0	47,051
Surplus / (deficit) for year	-7,140	0	0	0	-7,140	50,729

## Nature and purpose of funds

Funding for additional training facilities. Planning permission and detailed plans.



Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	07	2024	To	30	06	2025

Reference and administration details

Charity name	Newmachar United Football Club
Other names charity is known by	
Registered charity number	SC046446
Charity's principal address	
	Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairman		
2		Treasurer		
3		Vice-Chairman		
4		Secretary		
5		Coaching Co-ordinator		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustees are elected by popular vote at the annual AGM.

## Objectives and activities

Charitable purposes

The advancement of public participation in sport

Summary of the main activities in relation to these objects

The provision of sporting facilities and professionally qualified coaching staff to promote public participation in the sport of football.



## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

The continued and active operation of the club as a going concern throughout the period. We have facilitated full and active participation in all relevant local leagues/Cups and tournaments across all age groups. We have maintained the qualification and furthered advanced qualification of coaching volunteers to SFA standards (including sports first aid). We continue to maintain our Award of the Community Level Scottish Football Association Quality Mark which is an advanced award recognising the stewardship of the club from coaching staff to those who support administratively. We have secured additional land for an extension of our playing fields. Work is currently ongoing to obtain the necessary permissions to progress this project.

### Financial review

#### Brief statement of the charity's policy on reserves

Reserve funds are identified to cover known liabilities and for any donations received that are made for a specific purpose.

#### Details of any deficit

We have run a small deficit overall this year of £1,952 due to the high initial outlays connected to obtaining planning permission and the associated legal expenses connected to the new facility.

#### Donated facilities and services (if any)

Nil



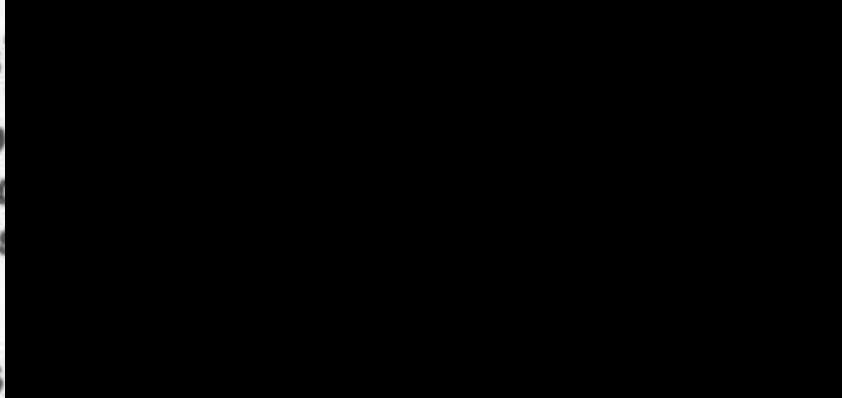
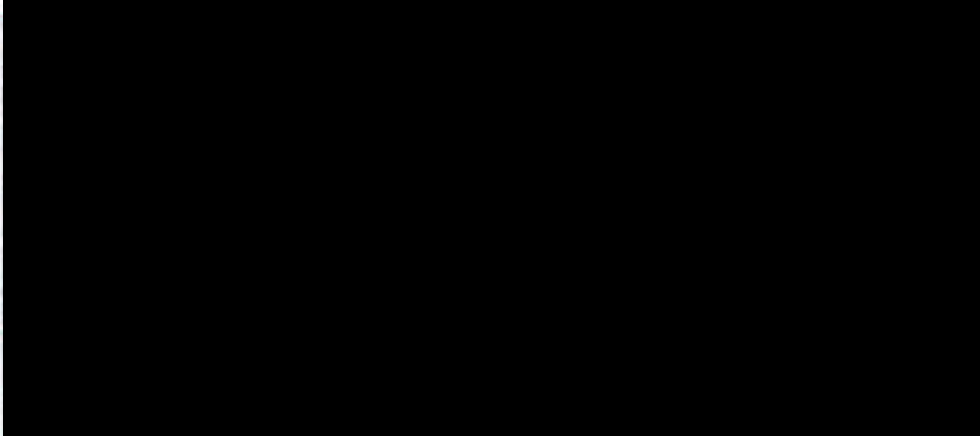
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chairman	Vice Chairman
Date	24/2/26	24/2/26