

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

MORMOND THISTLE FOOTBALL CLUB

Registered charity number

SC

048344

On the accounts of the charity for the period

Period start date

Day Month Year

01 11 2024

to

Period end date

Day Month Year

31 12 2025

(remember to include the page numbers of additional sheets)

Set out on pages

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) 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.

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 [other than that disclosed on the attached page\*]

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 comply with Regulation 9 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.

Signed\*\*:

Name:

Brent Smith

Date: 6/3/26

Relevant professional qualification(s) or body (if any):

AAT

Address:

6 Ferguson Crescent  
Mintlaw AB24 5EQ

\*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.

## 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

none

## Structure, governance and management

Type of governing document

Set up as a Scottish Charitable Incorporated Organisation (SCIO) with effect from 26th April 2018 and administered in accordance with the terms of the constitution

Trustee recruitment and appointment

Trustees are recruited and appointed from those over the age of sixteen who live, work or have an interest in Strichen and the surrounding community and are interested in the aims of Mormond Thistle Football Club.

## Objectives and activities

Charitable purposes

The advancement of public participation in sport. The provision of recreational facilities, organisation of recreational activities, with the objective of improving the conditions of life/well being for the persons for whom they are primarily intended.

Summary of the main activities in relation to these objects

Weekly coaching sessions provided in football by qualified coaches who are also trained in first aid. All weather facility available to the public with floodlighting. Football team events organised for members throughout the year.

## APPENDIX 1

### Achievements and performance

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

over the past year we have continued our coaching sessions and fund raising activities with monies totalling £16033.

These monies were utilised towards purchasing football strips/training equipment, changing facilities, referee expenses and ground work preparation.

The hire of our all weather facility generated £2585 which was utilised to cover the insurance and electricity costs of the facility.

### Financial review

Brief statement of the charity's policy on reserves

Mosmond Thistle Football Club have sufficient funds to meet any unexpected contingencies

Details of any deficit

NONE

Donated facilities and services (if any)

NONE

## APPENDIX 1

### Other optional information

NONE

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)  
OSCR will accept  
digital or typed  
signatures



Full name(s)

MICHAEL COUTTS

FAYE LYONS

Position (e.g. Chair)

DIRECTOR

DIRECTOR

Date

6-3-2026

6-3-2026

**Receipts and payments accounts**

For the period from				to			
	01	11	2024		31	10	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	0	0	0	0	0 -	
Legacies	0	0	0	0	0 -	0
Grants	0	0	0	0	0 -	0
Receipts from fundraising activities	450	0	0	0	450 -	270
Gross trading receipts	1868	0	0	0	1868 -	19986
Income from investments other than land and buildings	0	0	0	0	0 -	0
Rents from land & buildings	0	0	0	0	0 -	0
Gross receipts from other charitable activities	0	0	0	0	0 -	0
					-	
<b>A1 Sub total</b>	<b>1868 -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>1868 -</b>	<b>20256 -</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	0	0	0	0	0 -	0
Proceeds from sale of investments	0	0	0	0	0 -	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>1868 -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>1868 -</b>	<b>20256 -</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	0	0	0	0	0 -	0
Gross trading payments	22901	0	0	0	22901 -	22245
Investment management costs	0	0	0	0	0 -	0
Payments relating directly to charitable activities	0	0	0	0	0 -	0
Grants and donations	0	0	0	0	0 -	0
Governance costs:	0	0	0	0	0 -	0
Audit / independent examination	0	0	0	0	0 -	0
Preparation of annual accounts	0	0	0	0	0 -	0
Legal costs	0	0	0	0	0 -	0
Other	0	0	0	0	0 -	0
					-	
<b>A3 Sub total</b>	<b>22901 -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>22901 -</b>	<b>22245 -</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	0	0	0	0	0 -	0
Purchase of investments	0	0	0	0	0 -	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>22901 -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>22901 -</b>	<b>22245 -</b>
<b>Net receipts / (payments)</b>	<b>1868 -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>1868 -</b>	<b>20256 -</b>
<b>A5 Transfers to / (from) funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 -</b>	<b>0</b>
<b>Surplus / (deficit) for year</b>	<b>(423) -</b>	<b>0 -</b>	<b>0 -</b>	<b>0 -</b>	<b>(423) -</b>	<b>(1989) -</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	16809	0	0	0	16809	18299
	Surplus / (deficit) shown on receipts and payments account	(4283)	0	0	0	(4283)	(1989)
						-	
						-	
	Cash and bank balances at end of year	12526	0	0	0	12526	1899
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	0			
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	ALL WEATHER FACILITY	0	N/A	N/A	N/A
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	0			
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities	0			
		Total	-	-

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

Signature\*

Print Name

Date of  
approval


\* Please note - OSCR will accept digital or typed signatures

## Section C Notes to the Accounts

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

*All funds are unrestricted and held to finance the operation of the organisation*

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
<i>NONE</i>			
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)

### C3b Trustee remuneration - details

Authority under which paid	£
<i>NONE</i>	

### C4a Trustee expenses

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

### C4b Trustee expenses - details

	Number of trustees	£
<i>NONE</i>		

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<i>NONE</i>			

### C6 Other information

*N/A*

# INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st OCTOBER 2025

INCOME			EXPENDITURE		
31/10/2024		£	31/10/2024		£
955.00	Hats & Scarfs	<b>45.00</b>	1030.00	Mower Purchase/Repairs	<b>2314.99</b>
	Football Festival	<b>1325.00</b>	4950.00	Changing Facilities	<b>5977.80</b>
7866.00	Jnr Training Fees	<b>6664.00</b>	255.00	Training Lights Repair	
4000.00	Snr Training Fees - 50/50 Draw	<b>4500.00</b>	1314.00	Referee Expenses	<b>461.80</b>
270.00	2013 Fund Raising	<b>450.00</b>	1497.70	Training Equipment	<b>1348.48</b>
3245.00	Sponsorship/Grants		1417.77	Training Kit/Strips	<b>2324.85</b>
20.00	Donation/ Lucky Squares	<b>2490.00</b>	755.00	Entry/Affiliation Fees	<b>1745.00</b>
580.00	Hill Race	<b>559.31</b>	678.43	Trophies/Engraving	<b>280.30</b>
137.50	2010 Bus Money		362.00	Astro/Pitch Hire	<b>300.00</b>
			565.89	Hydro-Electric	<b>356.58</b>
			1485.00	Pitch Preparation/Paint	<b>1629.00</b>
			640.00	Coaching/First Aid Courses	<b>1180.00</b>
				League Fines	<b>100.00</b>
			200.00	Donation/Gifts	<b>249.80</b>
			21.80	Presentations	
			48.00	Gaming Licence/Data Fee	<b>101.00</b>
				Shelving - Legion	<b>80.00</b>
			1965.00	Laundry	
				Leaf Collector	<b>89.99</b>
				Team Fee Pay	<b>349.00</b>
				Mole Catcher	<b>40.00</b>
			1500.00	Hats & Scarfs	
			479.40	Pennants	
17073.50 Sub Total	<b>16033.31</b>	19164.99	Sub Total	<b>18928.59</b>	



2682.50	Mormond Community Hub:	
500.00	Astro Hire	<b>2585.00</b>
	Astro Banners	

98.88
1670.35
192.00
1035.26
84.00

Mormond Community Hub:	
Hub Lights	
Insurance	<b>1888.52</b>
Electric Certification	
Hydro Electric	<b>1244.23</b>
Door Repair	
DOE - Maintenance	<b>840.00</b>

20256.00	Sub Total	<b>18618.31</b>
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3080.49

22245.48	Sub Total	<b>3972.75</b>
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18799.38	Opening Balance	<b>16809.90</b>
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16809.90

Closing Balance	<b>12526.87</b>
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<u>39055.38</u>		<u><b>35428.21</b></u>
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<u>39055.38</u>
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<u><b>35428.21</b></u>
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