

Kilwinning Community Football Academy

Scotland · Charity number SC048379

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-05-16
Register	View on the OSCR register

Contact

Address 23 Dalgarnen Wynd
Kilwinning
North Ayrshire
KA13 6DD

Website www.kilwinningfa.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Provide safe environment for youths to be involved in community football teams

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: The advancement of public participation in football within Kilwinning & Surrounding areas providing opportunities for all to take part in structured training and games no matter ability or background The organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the activities are primarily intended including football, fitness and movement

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-01	£114,477	£125,835	-	2
2024-10-01	£80,702	£127,227	-	2
2023-10-01	£139,062	£125,493	-	3
2022-10-01	£378,142	£111,590	-	3
2021-10-01	£144,875	£104,152	-	3
2020-10-01	£99,876	£93,583	-	4

Kilwinning Community Football Academy

Scotland - Charity number SC048379

Accounts



KILWINNING COMMUNITY FOOTBALL ACADEMY

**Annual Report and Unaudited Accounts
For the year ended 1 October 2025**

Registered Charity – SC048379

KILWINNING COMMUNITY FOOTBALL ACADEMY

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KILWINNING COMMUNITY FOOTBALL ACADEMY

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 OCTOBER 2025

REFERENCE AND CHARITY INFORMATION

Charity Name Kilwinning Community Football Academy

Charity Number SC048379

Principal Office 23 Dalgarven Wynd
Kilwinning
North Ayrshire
KA13 6DD

Website www.kilwinningfa.co.uk

Current Trustees

Michael Baird	Chair
David Gaw	Vice Chair / CPO
David Beaton	Treasurer
Robert Thomson	Secretary
Derrick Park	
Mark McGuire	
Steph Caldwell	

Independent examiner Elaine Alsop ACA DChA FCIE
EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

KILWINNING COMMUNITY FOOTBALL ACADEMY

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 OCTOBER 2025

The Trustees are pleased to present their report and accounts for the year ended 1 October 2025. The financial statements have been prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council (September 2015) and comply 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).

Structure, Governance and Management

Constitution

Kilwinning Community Football Academy has a formal constitution and is established as a Scottish Charitable Incorporated Organisation (SCIO). It was registered with OSCR on 16 May 2018.

Members

Membership is open to any individual who supports the aims of Kilwinning Community Football Academy.

Recruitment and appointment of Trustees

Trustees are appointed in line with the provisions in our constitution. All of the association's trustees are appointed or reappointed by the members at our annual general meeting.

Induction and Training of new Trustees

New Trustees will receive induction from the Chair and will be given appropriate training in governance.

Organisational Structure

The board meets regularly in person, or by virtual means to manage the business of the charity.

Objectives and Activities

Charitable purposes

Our purposes, as recorded in our constitution are to provide the advancement of public participation in football within Kilwinning & Surrounding areas providing opportunities for all to take part in structured training and games no matter ability or background. The organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the activities are primarily intended including football, fitness and movement.

Activities

Throughout the year we have continued to operate a quantity of football teams for boys/girls and adults. Ranging from 1 years to adult. We currently operate 16 male teams and 4 female teams including our "KFA Kickers" for children aged 1-3 years. For the 6th year running we have formed a new team from our kickers sessions with KFA Youth 2020.

KILWINNING COMMUNITY FOOTBALL ACADEMY

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 OCTOBER 2025

Achievements and Performance

Continuing to recruit new players and increase participation and in particular with our female football section.

Having over 80 attendees at our KFA Kickers session on a Saturday morning.

We will continue to identify further development opportunities and explore future funding to identify a suitable new building at our football facility to operate as a community hub.

Financial Review

Financial results

Income for the year was £114,477 (2024: £97,264). Expenditure in the year was £125,835 (2024: £133,263). At 1 October 2025, total funds of the charity are £301,280. £243,000 of these funds represent the fixed assets of the charity and £58,280 represent the unrestricted cash reserves.

Trustees' remuneration and expenses

The Trustees received no remuneration for their services.

Reserves Policy

The association is aware that requirement to hold reserves is beneficial to the security of the charity. The Trustees consider the reserves at 1 October 2025 are adequate, but will endeavour to increase our reserves over the coming financial year through fundraising, subscriptions and gift aid donations.

Major risks facing the charity

Kilwinning FA are not dependent on funding for continual operation. Depreciation of the pitch and subsequent replacement is the largest risk associated with operation of Kilwinning FA and this has been addressed by the board with the implementation of our 10 year replacement plan.

Plans for future periods

Kilwinning FA will continue with our community work and thereafter formulate a new team each year to ensure we have complete footballing pathway. Continual development of our facility is at the forefront of our minds with potential of building extension to provide better benefit to the community.

Approved by the Trustees and signed on their behalf

M Baird

M Baird
Chair
8 May 2026

D Gaw

D Gaw
Vice Chair
8 May 2026

KILWINNING COMMUNITY FOOTBALL ACADEMY

1 OCTOBER 2025

Independent Examiner's Report to the Trustees of Kilwinning Community Football Academy

I report on the accounts of Kilwinning Community Football Academy for the year ended 1 October 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Governors and Examiner

The 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. 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 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 was 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 a 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:

- (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 8 of the 2006 Regulationshave 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.

E Alsop

Elaine Alsop ACA DChA FCIE

EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN
11 May 2026

KILWINNING COMMUNITY FOOTBALL ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 1 OCTOBER 2025

	Notes	Total 2025 £	Total 2024 £
Income from:			
Grants and donations	4	21,763	16,562
Charitable activities	5	88,836	80,702
Insurance claim		3,878	-
Total income		114,477	97,264
Expenditure on:			
Charitable activities	6	125,835	133,263
Total expenditure		125,835	133,263
Net movement in funds		(11,358)	(35,999)
Reconciliation of funds:			
Opening fund balances		312,638	348,637
Closing fund balances		301,280	312,638

All funds in 2025 were unrestricted
The results for the year derive from continuing activities.
There are no other gains/(losses) to report.

The notes on pages 7 to 13 form part of these financial statements

KILWINNING COMMUNITY FOOTBALL ACADEMY

BALANCE SHEET

AS AT 1 OCTOBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		243,000		269,767
Current assets					
Cash at bank and in hand		58,680		43,271	
Creditors: Amounts falling due within one year	11	(400)		(400)	
Net current assets			58,280		42,871
Net assets			301,280		312,638
Income funds					
Unrestricted funds	12	58,280		42,871	
Unrestricted fixed asset funds	12	243,000		269,767	
Total Charity Funds			301,280		312,638

Approved by the Trustees and authorised for issue

M Baird

D GAW

M Baird
Chair
8 May 2026

D Gaw
Vice Chair
8 May 2026

The notes on pages 7 to 13 form part of these financial statements

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

1 ACCOUNTING POLICIES

1.1 General Information

Kilwinning Community Football Academy (the SCIO) is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator (OSCR) with registration number SC048379.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Kilwinning Community Football Academy meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The trustees have adopted the exemption from preparing a statement of cash flows as afforded to small entities by FRS 102.

1.3 Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the SCIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

1 ACCOUNTING POLICIES (continued)

1.4 Recognition and Allocation of Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably, specifically:

- Grants and donations are recognised when receivable. Where there are performance related conditions attached to any grants and donations, income is recognised when the conditions have been met or when meeting the conditions are within the charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

1.5 Recognition and Allocation of Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT. Resources are expended as:

- Charitable expenditure is incurred in the delivery of its activities and includes support costs.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Fixed assets

Assets which the charity will controls to use in its operations when the value can be measured reliably and is over £500.

Tangible fixed assets are stated at cost less depreciation.

The carrying value of the Pavilion and pitch has transferred under a Community Asset Transfer from North Ayrshire Council is that deemed in the transfer documentation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- 3G pitch, floodlights and other plant – 10 years
- Other equipment – 5 years

1.7 Taxation

Kilwinning Community Football Academy is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

1 ACCOUNTING POLICIES (continued)

1.8 Funds

The general funds are unrestricted and administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity. Any funding given to the charity for specific purposes, is held as a restricted fund.

1.9 Financial Assets and Financial Liabilities

Financial instruments are recognised in the Statement of Financial Activities when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.10 Cash and Cash Equivalents

Cash and cash equivalents are represented by cash in hand, deposits with financial institutions and other short-term liquid investments with original maturities of three months or less.

2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies.

The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income from:			
Donations and legacies	16,562	-	16,562
Charitable activities	80,702	-	80,702
	97,264	-	97,264
Expenditure on:			
Charitable activities	127,227	6,036	133,263
	(29,963)	(6,036)	(35,999)
Net movement in funds:			
Transfers between funds	-	-	-
	(29,963)	(6,036)	(35,999)
Net result after transfer			
Reconciliation of funds:			
Opening fund balances	342,601	6,036	348,637
Closing fund balances	312,638	-	312,638

4 GRANTS AND DONATIONS

	2025 Total £	2024 Total £
Arran CVS: community funding	8,030	-
Other donations and Gift Aid	13,733	16,562
	21,763	16,562

All grants and donations in 2025 and 2024 were unrestricted

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

5 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	Total	Total
	£	£
Players subscriptions	60,961	57,655
Community income	17,315	11,240
Facility hire	8,878	11,324
Other	1,682	483
	<u>88,836</u>	<u>80,702</u>

All income from charitable activities in 2025 and 2024 was unrestricted

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	Total	Total
	£	£
Wages	38,500	32,810
Volunteer expenses	2,746	511
Training/game lets	4,369	4,077
Strips/equipment	4,611	4,250
Referees	6,083	5,000
Player/team registration	2,468	2,608
Trophies/prize giving	-	145
Coach educations	206	65
Community materials	55	238
Clubhouse/pitch development	16,727	23,762
Insurance	1,254	1,913
Utilities	11,634	22,948
Academy IT	2,194	1,401
Food/drink	5,180	5,062
Other costs	1,442	364
Depreciation	27,966	27,709
Governance	400	400
	<u>125,835</u>	<u>133,263</u>

The fee for the independent examination in 2025 was £400 (2024: £400)
All expenditure in 2025 and 2024 was unrestricted

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

7 EMPLOYEES

There were no employees during the year (2024: None). Wages paid were to freelance coaches.

8 TRUSTEES REMUNERATION

No remuneration or other benefits have been paid to the Trustees or any person or persons known to be connected with any of them (2024: nil).

9 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year to 1 October 2025 (2024: None).

10 FIXED ASSETS

	2025	2025	2025
	Buildings	Pitch, pavilion & machinery	Total
	£	£	£
<i>Cost or valuation</i>			
As at start of year	62,000	264,506	326,506
Additions	-	1,199	1,199
	<hr/>	<hr/>	<hr/>
As at end of year	62,000	265,705	327,705
	<hr/>	<hr/>	<hr/>
<i>Depreciation</i>			
As at start of year	-	56,739	56,739
Charge for year	-	27,966	27,966
	<hr/>	<hr/>	<hr/>
As at end of year	-	84,705	84,705
	<hr/>	<hr/>	<hr/>
Net book value at 1 Oct 25	62,000	181,000	243,000
Net book value at 1 Oct 24	62,000	207,767	269,767

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and other creditors	400	400
	<hr/> <hr/>	<hr/> <hr/>

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2025

12 MOVEMENT OF FUNDS

	At 2 Oct 24 £	Income £	Expenditure £	Transfers £	At 1 Oct 25 £
<i>Unrestricted Funds</i>					
General fund	42,871	114,477	(125,835)	26,767	58,280
Fixed asset fund	269,767	-	-	(26,767)	243,000
	<u>312,638</u>	<u>114,477</u>	<u>(125,835)</u>	<u>-</u>	<u>301,280</u>

Notes:

- General funds are unrestricted to further the charitable objects under trustees' direction.
- Fixed asset fund represents the value of the assets used to conduct the operation of the charity, comprising the pitch and pavilion transferred under a Community Asset transfer and the development of the facility, together with other equipment to run activities.

Transfers: Transfers between funds represent the purchase, development and depreciation of fixed assets that are used to carry out the activities of the charity.

Movements in funds – comparative figures

	At 2 Oct 23 £	Income £	Expenditure £	Transfers £	At 1 Oct 24 £
<i>Unrestricted Funds</i>					
General fund	48,505	97,264	(127,227)	24,329	42,871
Fixed asset fund	294,096	-	-	(24,329)	269,767
	<u>342,601</u>	<u>97,264</u>	<u>(127,227)</u>	<u>-</u>	<u>312,638</u>
<i>Restricted Funds</i>					
Development funding	6,036	-	(6,036)	-	-
	<u>6,036</u>	<u>-</u>	<u>(6,036)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>348,637</u>	<u>97,264</u>	<u>(133,263)</u>	<u>-</u>	<u>312,638</u>

Restricted funds represent funding from North Ayrshire Council under their Place Based Investment Programme, to develop the facility. This has been fully spent in the year.

Kilwinning Community Football Academy

Scotland - Charity number SC048379

Accounts



KILWINNING COMMUNITY FOOTBALL ACADEMY

**Annual Report and Unaudited Accounts
For the year ended 1 October 2024**

Registered Charity – SC048379

KILWINNING COMMUNITY FOOTBALL ACADEMY

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KILWINNING COMMUNITY FOOTBALL ACADEMY

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 OCTOBER 2024

REFERENCE AND CHARITY INFORMATION

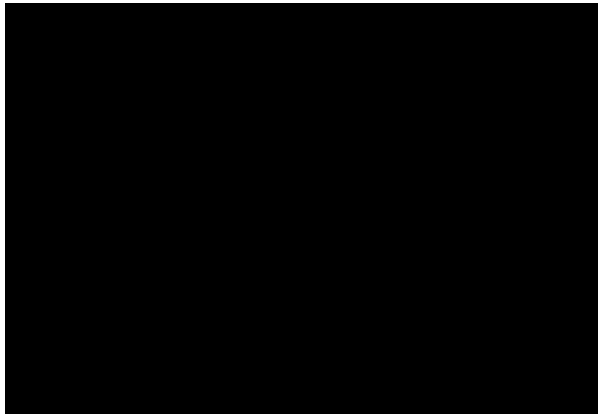
Charity Name Kilwinning Community Football Academy

Charity Number SC048379


Principal Office 23 Dalgarnen Wynd
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Website www.kilwinningfa.co.uk

Current Trustees



Independent examiner


EA Independent Ltd
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KILWINNING COMMUNITY FOOTBALL ACADEMY

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KILWINNING COMMUNITY FOOTBALL ACADEMY

TRUSTEES' REPORT

FOR THE YEAR ENDED 1 OCTOBER 2024

Achievements and Performance

Continuing to recruit new players and increase participation and in particular with our female football section.

Having over 80 attendees at our KFA Kickers session on a Saturday morning.

We will continue to identify further development opportunities and explore future funding to identify a suitable new building at our football facility to operate as a community hub.

Financial Review

Financial results

Income for the year was £97,264 (2023: £139,062). Expenditure in the year was £133,263 (2023: £125,493). At 1 October 2024, total funds of the charity are £312,638. £269,767 of these funds represent the fixed assets of the charity and £42,871 represent the unrestricted cash reserves.

Trustees' remuneration and expenses

The Trustees received no remuneration for their services.

Reserves Policy

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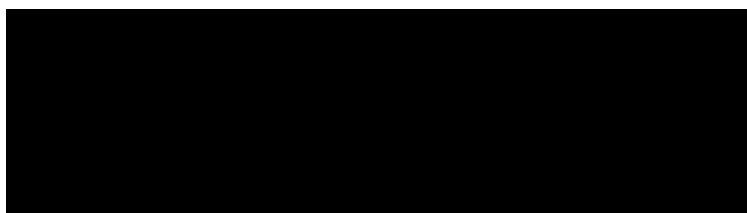
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Approved by the Trustees and signed on their behalf



KILWINNING COMMUNITY FOOTBALL ACADEMY

1 OCTOBER 2024

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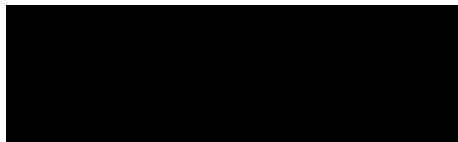
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EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN
24 June 2025

KILWINNING COMMUNITY FOOTBALL ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 1 OCTOBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Grants and donations	4	16,562	-	16,562	60,277
Charitable activities	5	80,702	-	80,702	78,785
Total income		<u>97,264</u>	<u>-</u>	<u>97,264</u>	<u>139,062</u>
Expenditure on:					
Charitable activities	6	127,227	6,036	133,263	125,493
Total expenditure		<u>127,227</u>	<u>6,036</u>	<u>133,263</u>	<u>125,493</u>
Net movement in funds		(29,963)	(6,036)	(35,999)	13,569
Transfers between funds		-	-	-	-
Net result after transfer		<u>(29,963)</u>	<u>(6,036)</u>	<u>(35,999)</u>	13,569
Reconciliation of funds:					
Opening fund balances		342,601	6,036	348,637	335,068
Closing fund balances		<u>312,638</u>	<u>-</u>	<u>312,638</u>	<u>348,637</u>

The results for the year derive from continuing activities.
There are no other gains/(losses) to report.

The notes on pages 7 to 13 form part of these financial statements

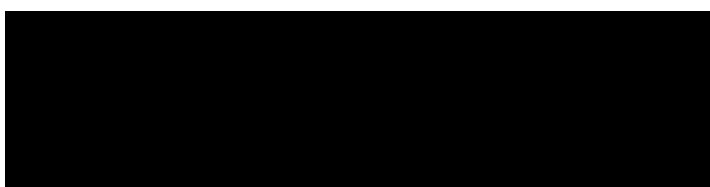
KILWINNING COMMUNITY FOOTBALL ACADEMY

BALANCE SHEET

AS AT 1 OCTOBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		269,767		294,096
Current assets					
Cash at bank and in hand		43,271		54,941	
Creditors: Amounts falling due within one year	11	(400)		(400)	
Net current assets			42,871		54,541
Net assets			312,638		348,637
Income funds					
Unrestricted funds	12	42,871		48,505	
Unrestricted fixed asset funds	12	269,767		294,096	
Restricted funds	12	-		6,036	
Total Charity Funds			312,638		348,637

Approved by the Trustees and authorised for issue



The notes on pages 7 to 13 form part of these financial statements

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

1 ACCOUNTING POLICIES

1.1 General Information

Kilwinning Community Football Academy (the SCIO) is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator (OSCR) with registration number SC048379.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Kilwinning Community Football Academy meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The trustees have adopted the exemption from preparing a statement of cash flows as afforded to small entities by FRS 102.

1.3 Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the SCIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

1 ACCOUNTING POLICIES (continued)

1.4 Recognition and Allocation of Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably, specifically:

- Grants and donations are recognised when receivable. Where there are performance related conditions attached to any grants and donations, income is recognised when the conditions have been met or when meeting the conditions are within the charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

1.5 Recognition and Allocation of Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT. Resources are expended as:

- Charitable expenditure is incurred in the delivery of its activities and includes support costs.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Fixed assets

Assets which the charity will controls to use in its operations when the value can be measured reliably and is over £500.

Tangible fixed assets are stated at cost less depreciation.

The carrying value of the Pavilion and pitch has transferred under a Community Asset Transfer from North Ayrshire Council is that deemed in the transfer documentation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- 3G pitch, floodlights and other plant – 10 years
- Other equipment – 5 years

1.7 Taxation

Kilwinning Community Football Academy is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

1 ACCOUNTING POLICIES (continued)

1.8 Funds

The general funds are unrestricted and administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity. Any funding given to the charity for specific purposes, is held as a restricted fund.

1.9 Financial Assets and Financial Liabilities

Financial instruments are recognised in the Statement of Financial Activities when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.10 Cash and Cash Equivalents

Cash and cash equivalents are represented by cash in hand, deposits with financial institutions and other short-term liquid investments with original maturities of three months or less.

2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies.

The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income from:			
Donations and legacies	35,935	24,342	60,277
Charitable activities	78,785	-	78,785
	<u>114,720</u>	<u>24,342</u>	<u>139,062</u>
Expenditure on:			
Charitable activities	124,093	1,400	125,493
	<u>124,093</u>	<u>1,400</u>	<u>125,493</u>
Net movement in funds:	(9,373)	22,942	13,569
Transfers between funds	16,906	(16,906)	-
	<u>16,906</u>	<u>(16,906)</u>	<u>-</u>
Net result after transfer	7,533	6,036	13,569
Reconciliation of funds:			
Opening fund balances	335,068	-	335,068
	<u>335,068</u>	<u>-</u>	<u>335,068</u>
Closing fund balances	<u>342,601</u>	<u>6,036</u>	<u>348,637</u>

4 GRANTS AND DONATIONS

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
North Ayrshire Council - development	-	-	-	24,342
Garfield Weston	-	-	-	10,000
Arran CVS: community funding	-	-	-	8,752
Other donations under £5,000	16,562	-	16,562	17,183
	<u>16,562</u>	<u>-</u>	<u>16,562</u>	<u>60,277</u>

In 2023, grants and donations of £24,342 were restricted and £35,935 were unrestricted.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

5 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Total	Total
	£	£
Players subscriptions	57,655	57,855
Community income	11,240	9,868
Facility hire	11,324	5,170
Cafe	-	1,135
Other (includes insurance claim in 2023)	483	732
	80,702	78,785
	80,702	78,785

All income from charitable activities in 2024 and 2023 was unrestricted.

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Wages	32,810	-	32,810	32,396
Volunteer expenses	511	-	511	925
Training/game lets	4,077	-	4,077	5,670
Strips/equipment	4,250	-	4,250	3,320
Referees	5,000	-	5,000	5,543
Player/team registration	2,608	-	2,608	2,935
Trophies/prize giving	145	-	145	-
Coach educations	65	-	65	375
Community materials	238	-	238	2,859
Clubhouse/pitch development	17,726	6,036	23,762	9,001
Insurance	1,913	-	1,913	2,545
Utilities	22,204	-	22,204	19,322
Refuse collection	744	-	744	1,414
Academy IT	1,401	-	1,401	4,335
Food/drink	5,062	-	5,062	6,178
Other costs	364	-	364	2,914
Depreciation	27,709	-	27,709	25,342
Governance	400	-	400	400
	127,227	6,036	133,263	125,493
	127,227	6,036	133,263	125,493

The fee for the independent examination in 2024 was £400 (2023: £400)
 In 2023, £1,400 of expenditure was restricted and £124,093 was unrestricted.

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

7 EMPLOYEES

There were no employees during the year (2023: None). Wages paid were to freelance coaches.

8 TRUSTEES REMUNERATION

No remuneration or other benefits have been paid to the Trustees or any person or persons known to be connected with any of them (2023: nil).

9 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year to 1 October 2024 (2023: None).

10 FIXED ASSETS

	2024	2024 Pitch, pavilion & machinery	2024
	Buildings £	£	Total £
<i>Cost or valuation</i>			
As at start of year	62,000	261,126	323,126
Additions	-	3,380	3,380
	<hr/>	<hr/>	<hr/>
As at end of year	62,000	264,506	326,506
	<hr/>	<hr/>	<hr/>
<i>Depreciation</i>			
As at start of year	-	29,030	29,030
Charge for year	-	27,709	27,709
	<hr/>	<hr/>	<hr/>
As at end of year	-	56,739	56,739
	<hr/>	<hr/>	<hr/>
Net book value at 1 Oct 24	62,000	207,767	269,767
Net book value at 1 Oct 23	62,000	232,096	294,096

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and other creditors	400	400
	<hr/> <hr/>	<hr/> <hr/>

KILWINNING COMMUNITY FOOTBALL ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 1 OCTOBER 2024

12 MOVEMENT OF FUNDS

	At 2 Oct 23 £	Income £	Expenditure £	Transfers £	At 1 Oct 24 £
Unrestricted Funds					
General fund	48,505	97,264	(127,227)	24,329	42,871
Fixed asset fund	294,096	-	-	(24,329)	269,767
	<u>342,601</u>	<u>97,264</u>	<u>(127,227)</u>	<u>-</u>	<u>312,638</u>
Restricted Funds					
Development funding	6,036	-	(6,036)	-	-
	<u>6,036</u>	<u>-</u>	<u>(6,036)</u>	<u>-</u>	<u>-</u>
Total Funds	<u><u>348,637</u></u>	<u><u>97,264</u></u>	<u><u>(133,263)</u></u>	<u><u>-</u></u>	<u><u>312,638</u></u>

Movements in funds – comparative figures

	At 2 Oct 22 £	Income £	Expenditure £	Transfers £	At 1 Oct 23 £
Unrestricted Funds					
General fund	39,422	114,720	(124,093)	18,456	48,505
Fixed asset fund	295,646	-	-	(1,550)	294,096
	<u>335,068</u>	<u>114,720</u>	<u>(124,093)</u>	<u>16,906</u>	<u>342,601</u>
Restricted Funds					
Development funding	-	24,342	(1,400)	(16,906)	6,036
	<u>-</u>	<u>24,342</u>	<u>(1,400)</u>	<u>(16,906)</u>	<u>6,036</u>
Total Funds	<u><u>335,068</u></u>	<u><u>139,062</u></u>	<u><u>(125,493)</u></u>	<u><u>-</u></u>	<u><u>348,637</u></u>

Notes:

- General funds are unrestricted to further the charitable objects under trustees' direction.
- Fixed asset fund represents the value of the assets used to conduct the operation of the charity, comprising the pitch and pavilion transferred under a Community Asset transfer and the development of the facility, together with other equipment to run activities.
- Restricted funds represent funding from North Ayrshire Council under their Place Based Investment Programme, to develop the facility. This has been fully spent in the year.

Transfers: Transfers between funds represent the purchase, development and depreciation of fixed assets that are used to carry out the activities of the charity.