

Report of the Trustees and  
Financial Statements  
for the year ended 31 December 2024  
for  
Musselburgh Windsor Community Football Club

SC048570



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for the year ended 31 December 2024

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# **Musselburgh Windsor Community Football Club**

**Reference and administrative details of the Charity, its Trustees and Advisers**  
**For the year ended 31 December 2024**

## **Trustees**



## **Charity registered number**

SC048570

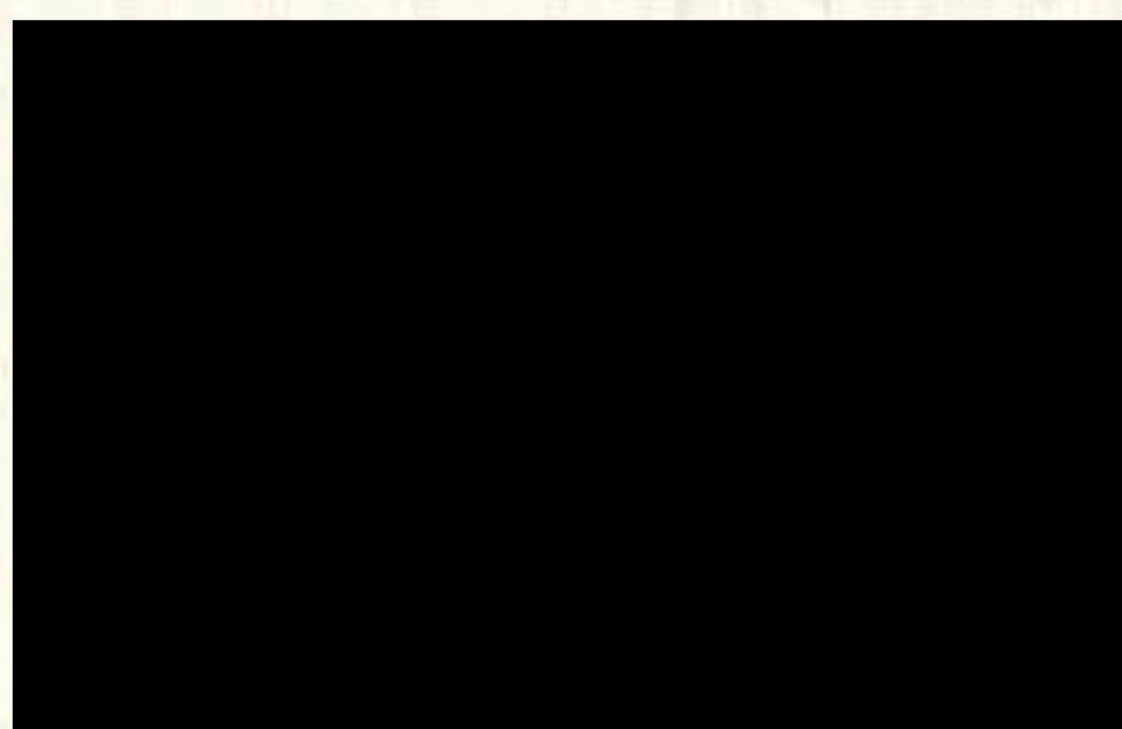
## **Principal address**

3 Juniper Avenue  
Ormiston  
East Lothian  
EH35 5AD

## **Bankers**

Bank of Scotland  
172 High Street  
Musselburgh  
East Lothian  
EH21 7DZ

## **Independent Examiner**





## **Musselburgh Windsor Community Football Club**

### **Report of the Trustees for the year ended 31 December 2024**

The Trustees present their report, together with the financial statements of the charity, for the year ended 31 December 2024. This report is prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Musselburgh Windsor Community Football Club was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 25 July 2018 as a result of a change to SCIO application by the previously unincorporated association, known as Musselburgh Windsor Football Club which had been founded on 1st June 1953, attaining Charity status on 1st April 1987.

Our constitution requires a minimum of 5 and a maximum of 15 Trustees. All Club Members are eligible to stand for election as a Trustee. At the A.G.M. all Trustees retire from Office and Club Members elect a Chairman, a Vice Chairman and a Club Treasurer. All retired Trustees are eligible to stand for re-election. Nominations are then made for additional Trustees to join the Management Board.

#### **OBJECTIVES AND ACTIVITIES**

The club aims to help educate young people, in a safe environment, primarily through football but also any other activities, so that they can develop their physical, mental and moral capacities and to prepare them to carry these attributes into adult life. These have been the objectives of the Club since its inception.

The club provides a full player pathway in boys' and girls' football from pre-school straight through to adult football, including walking football and Football Memories groups. We cater for players of all abilities and players are given one or two coached sessions per week plus a game at weekends.

#### **ACHIEVEMENT AND PERFORMANCE**

We have over 900 players and around 220 volunteers and we provide a full player pathway for both boys and girls players, from 5 years old up to adult. They are incorporated in twenty four Male and thirteen Female age groups.

The Club continues to grow, mainly due to the ongoing house building in the Musselburgh and Wallyford area. We gained access to new training and match facilities from mid 2024 at the new Rosehill high School and hope this will give us the opportunity to increase further, should we wish. We operate mainly from Pinkie St Peter's Primary School, Pinkie Road, Musselburgh. However, due to continued expansion of numbers we have a number of long-term Lets through Edinburgh Leisure.

Further progress is being made in getting a Clubhouse in the grounds of Pinkie St Peters school. We have great support from East Lothian Council towards this aim, which is quite unique within a school facility. Much work requires to be done and we hope we are within 12 months from conclusion and Planning Permission, but we continue to make great progress.

The Wee Windsor structure we have in place means that the Club arrange for football coaching to be delivered to the players through an external Coaching company. This allows time for a new committee to be formed, without putting immediate pressure on the parents to get involved with the running of the group. In 2024 we introduced the new 2019 boys and girls age groups to the Club.

We continue to maintain a good relationship with Musselburgh Athletic FC in order for our older players to have a pathway into Senior men's football through their U20s team.



**Musselburgh Windsor Community Football Club**  
**Report of the Trustees for the year ended 31 December 2024**

On the field of play we continued to have success:

**Boys**

U16s – SERYFA Div 1 League Cup  
U16s Whites - SERYFA Div 2 Winners  
U17s – Chairmans Cup

**Girls**

U18s - SWF Regional Division 1 League Winners

**FINANCIAL REVIEW**

We operate one Community Account with Bank of Scotland for the Club for all receipts and payments. Within this account there are 28 designated funds, one for each age group / team. All monies received and paid by the age group teams is allocated by the Club Treasurer and ensures all income and expenditure is in line with Club and Charity guidelines. The total funds at 31st December 2024 was £151,882 of which £63,832 was the total of the designated team funds and £88,050 was club funds.

Our main financial income is from subscriptions which in the year to 31 December 2024 amounted to £231,066 (2023 £189,502). Subscriptions fluctuate due to differing close seasons for boys' and girls' football.

Unrestricted general funds at 31 December 2024 amounted to £147,710 (2023 - £146,842). Our policy is to maintain funds at a level sufficient to support our current activities in the event of a significant drop in income while replacement income is sought and the Trustees are satisfied with our current reserves position.

Restricted funds at 31 December 2024 amounted to £4,172 (2023 - £3,750). This represents grants for the purposes of initial preparatory work and surveys prior to clubhouse plans being drawn up.



**Musselburgh Windsor Community Football Club**  
**Report of the Trustees for the year ended 31 December 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 23/9/25 and signed on their behalf by





**Independent Examiner's Report to the Trustees of  
Musselburgh Windsor Community Football Club**

I report on the accounts for the year ended 31 December 2024 set out on pages 5 to 10.

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

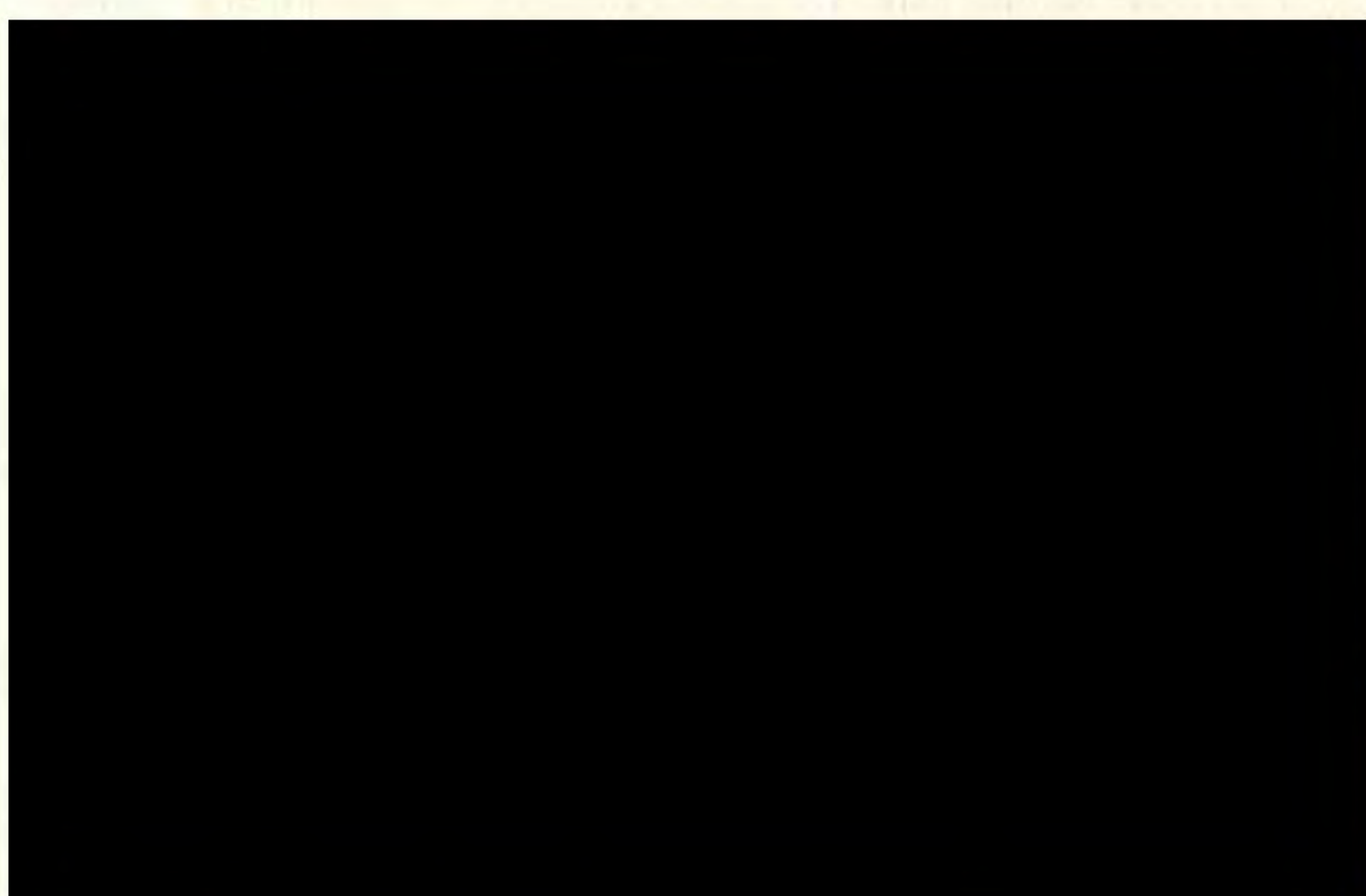
In connection with my examination, no matter has come to my attention :

- (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

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose.





# Musselburgh Windsor Community Football Club

## Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from</b>					
Charitable Activities					
Donations		231,066	-	231,066	189,502
Grants	2	3,250	3,000	6,250	5,250
Fundraising		63,649	-	63,649	46,720
Investment	3	3,754	-	3,754	1,809
Other income		126,372	-	126,372	83,776
		<u>428,091</u>	<u>3,000</u>	<u>431,091</u>	<u>327,057</u>
<b>Expenditure on</b>					
Charitable activities		427,223	2,578	429,801	314,604
		<u>427,223</u>	<u>2,578</u>	<u>429,801</u>	<u>314,604</u>
<b>Net income (expenditure)</b>		868	422	1,290	12,453
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		146,842	3,750	150,592	138,139
<b>Total funds carried forward</b>		<u>147,710</u>	<u>4,172</u>	<u>151,882</u>	<u>150,592</u>

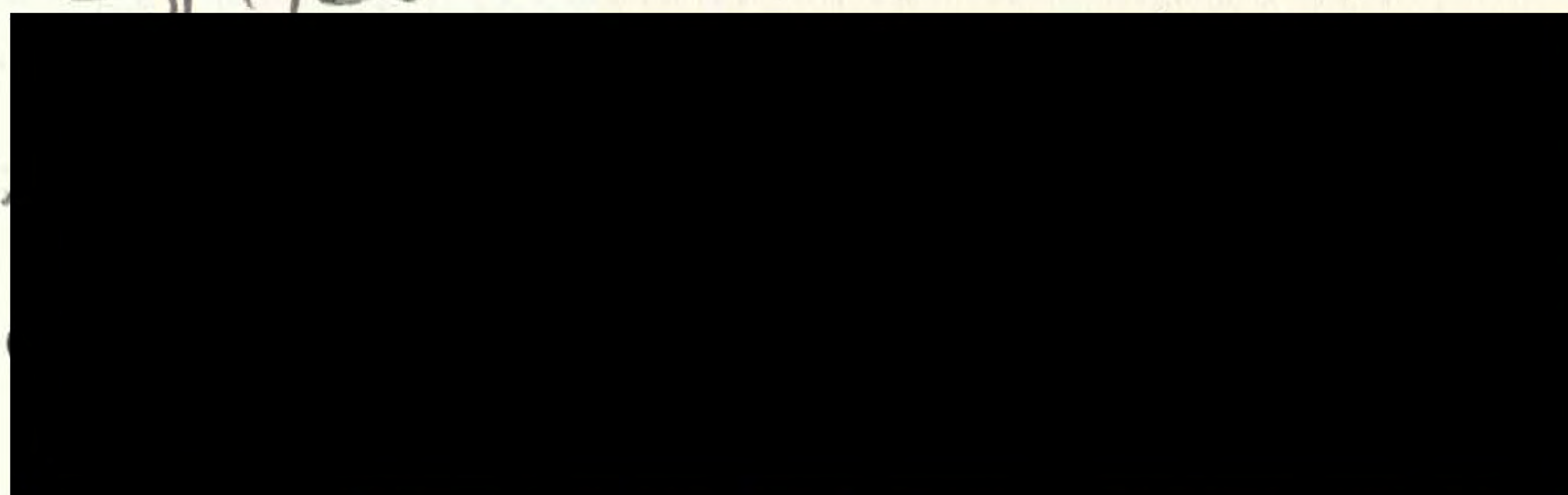


# Musselburgh Windsor Community Football Club

## Balance Sheet 31 December 2024

	Notes	As at 31.12.24		As at 31.12.23	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	5		4,582		5,851
<b>Current Assets</b>					
Cash at bank and in hand		152,906	-	155,133	
<b>Creditors</b>					
Amounts falling due within one year		(5,606)	-	(10,392)	
<b>Net current assets</b>			147,300		144,741
<b>Net assets</b>			<u>151,882</u>		<u>150,592</u>
<b>Funds</b>					
Unrestricted funds	6		147,710		146,842
Restricted funds	6		4,172		3,750
<b>Total Funds</b>			<u>151,882</u>		<u>150,592</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
23/9/25 and were signed on its behalf by:





**Musselburgh Windsor Community Football Club**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

## 1 ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS102.

## Income

Income is recognised when the charity is entitled to the income.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer economic benefit to a third party.

### Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Training equipment	20% straight-line method
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## Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in further of the general objectives of the charity.

The club operates one Community Account with Bank of Scotland for the Club for all receipts and payments. Within this account there are 26 designated funds, one for each age group team. All monies received and paid by the age group teams is allocated by the Club Treasurer and ensures all income and expenditure is in line with Club and Charity guidelines. The total funds at 31st December 2024 was £151,882 of which £63,832 was the total of the designated team funds and £88,050 was club funds.

## 2 GRANTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
Network Rail	-	-	-	500
McDonalds	-	-	-	-
SFA	-	-	-	500
East Lothian Council	500	-	500	3,750
Sported	1,000	-	1,000	500
Groundwork UK	1,000	-	1,000	-
Scottish Football Partnership Trust	750	-	750	-
UKSPF Regeneration Project Development Fund	-	3,000	3,000	-
	3,250	3,000	6,250	5,250

### 3 INVESTMENT INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Investment income - bank interest	3,754	-	3,754	1,809



**Musselburgh Windsor Community Football Club**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**4 TRUSTEES' REMUNERATION**

The undernoted Trustees received remuneration during the period

	2024	2023
Club Operations Manager	9,550	9,000
President	500	500
Chairman	3,700	2,200
Player Protection Officer	3,400	2,200
	<u>17,150</u>	<u>13,900</u>

There were no Trustees' expenses paid for the year ended 31st December 2024 or the period ended 30th December 2023

**5 FIXED ASSETS**

	Training equipment £	Total £
<b>Cost</b>		
As at 1 January 2024	17,165	17,165
Additions	1,911	1,911
As at 31 December 2024	<u>19,076</u>	<u>19,076</u>
<b>Depreciation</b>		
As at 1 January 2024	11,314	11,314
Charge for year	3,180	3,180
As at 31 December 2024	<u>14,494</u>	<u>14,494</u>
<b>Net book value</b>		
As at 31 December 2024	<u>4,582</u>	<u>4,582</u>
As at 31 December 2023	<u>5,851</u>	<u>5,851</u>



Musselburgh Windsor Community Football Club  
Notes to the Financial Statements  
for the year ended 31 December 2024

6 MOVEMENT IN FUNDS

Statement of funds - current period

	Balance at 01 January 2024	Income	Expenditure	Balance at 31 December 2024
Unrestricted funds				
General funds	146,842	428,091	(427,223)	147,710
Restricted funds				
Clubhouse grant	3,750	3,000	(2,578)	4,172
Total funds	<u>150,592</u>	431,091	(429,801)	<u>151,882</u>

Statement of funds - prior year

	Balance at 01 January 2023	Income	Expenditure	Balance at 31 December 2023
Unrestricted funds				
General funds	138,139	323,307	(314,604)	146,842
Restricted funds	-	3,750	-	3,750
Total funds	<u>138,139</u>	327,057	(314,604)	<u>150,592</u>

7 SUMMARY OF FUNDS

Summary of funds - current period

	Balance at 01 January 2024	Income	Expenditure	Balance at 31 December 2024
Unrestricted funds				
General funds	146,842	428,091	(427,223)	147,710
Restricted funds				
Clubhouse grant	3,750	3,000	(2,578)	4,172
Total funds	<u>150,592</u>	431,091	(429,801)	<u>151,882</u>

Summary of funds - prior year

	Balance at 01 January 2023	Income	Expenditure	Balance at 31 December 2023
Unrestricted funds				
General funds	138,139	323,307	(314,604)	146,842
Restricted funds	-	3,750	-	3,750
Total funds	<u>138,139</u>	327,057	(314,604)	<u>150,592</u>



**Musselburgh Windsor Community Football Club****Detailed Statement of Financial Activities  
Year ended 31/12/2024**

	2024	2023
INCOME		
<b>Investment Income</b>		
Interest receivable	3,754	1,809
<b>Charitable Activities</b>		
Subscriptions	231,066	189,502
Gift Aid income	363	303
Player payment	1,113	1,030
Tournament income	4,430	-
Merchandise	528	100
Grants	6,250	5,250
Fundraising	63,649	46,720
Sponsorship	57,433	24,665
Donations	19,409	26,300
Contribution to kit	3,255	6,462
Deposits for trip	39,840	24,916
Miscellaneous	-	-
	<u>431,091</u>	<u>327,057</u>
EXPENDITURE		
Facility hire	75,712	60,297
Registrations, league fees and permits	4,752	6,660
Coaching	45,336	41,247
Referees' fees	26,155	21,845
Kit purchase and laundry costs	140,273	90,992
First aid	2,718	2,266
Physio	1,800	970
Equipment	6,061	5,784
Trips and tours	56,247	27,895
Awards	16,045	5,126
Refunds issued	689	385
Disciplinary fines	670	584
Team event	11,688	15,785
Club purchases	4,175	444
Trustees Remuneration	17,150	13,400
Bus hire	11,475	9,540
Miscellaneous expenditure	4,115	3,794
Merchandise	506	1,642
Bank charges	175	141
Professional fees	100	1,700
Postages and admin	239	372
Website expenses	541	619
Depreciation	3,180	3,116
	<u>429,801</u>	<u>314,604</u>

This page does not form part of the statutory financial statements