

**North Berwick Football Club**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 December 2024**



**North Berwick Football Club**  
**Report and Accounts for the Year Ended 31 December 2024**

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Reference and Administration Details

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Charity Name	North Berwick Football Club
Charity Number	SC048664
Principal Address	<div></div> <div></div> <div></div> <div></div>
Trustees	<div>Chairperson</div> <div>Secretary</div> <div>Vice Chairman (Resigned on 31 January 2024)</div> <div>Treasurer</div>
Bankers	Clydesdale Bank 140 High Street Musselburgh Midlothian EH21 7DZ
Independent Examiner	<div></div> <div>Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB</div>

## **Trustees' Annual Report**

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The trustees present their report and annual accounts for the year ended 31 December 2024

### **Structure, Governance and Management**

#### *Governing Document*

North Berwick Football Club is an unincorporated association that is governed by its Constitution and was granted charitable status on the 29 August 2018. The charity is registered in Scotland with the office of the Scottish Charity Regulator (OSCR), with charity number SC048664.

#### *Appointment and Recruitment of Trustees*

The charity is managed on a day to day basis by the trustees, who are volunteers. No salary or remuneration was paid to the trustees for management of the club.

The trustees are elected, for a one year term, by the majority of members attending the AGM. All Office bearers will retire at the end of every year but are eligible for re-election at the AGM

#### *Organisational Structure*

Membership of the Club shall be of three classes:

Team membership – Developmental Football – ages 3 to 11

Team membership – Youth Football – ages 12 to 21

Player membership – ages 3 to 21

All member teams are managed by the team management committee, for that age group, approved by the Executive Committee. The team management committee to be not less than two in number and at least one member of the team management committee should have current possession of a Scottish Football Association Coaching Certificate of relevant standard and a current First Aid Certificate or Sports Injuries Certificate or should obtain such certificates within six months from the team's initial acceptance into membership. The names, addresses and dates of birth of the team management committee to be submitted by the team when seeking membership annually and any change in committee must be approved by the Club.

All member teams are expected to have at least one representative at each Executive Committee meeting.

Member teams will nominate a representative to attend any League or Association meetings that the team is a member of.

## Trustees' Annual Report

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### Objectives and Activities

#### *Charitable purposes*

To promote public participation in and enjoyment of football for individuals aged between 3 and 21 years irrespective of the participant's sex, race, colour, religion or sporting ability. In furtherance of this purpose, but not otherwise, NBFC will: develop the playing and coaching skills of all participating players and officials respectively develop the fitness of all participating players provide a positive and safe environment in which to play developmental football provide a positive and safe environment in which to play eleven-a-side football provide as and when required. In conjunction with National Development Programmes, Regional Development Programmes and local leagues, access to educational courses covering player protection, player development, drugs awareness, dietary requirements, first aid or any other relevant education for all participating players and officials promote sportsmanship, fair play, respect and self-discipline in players, officials and parents irrespective of gender, race, religion or social status.

#### *Charitable Activities*

Within the past year NBFC has:

- Continued to expand the number of age groups which means there is representation from 2009 to 2018 in the boys / mixed teams.
- Girls football has been a huge success and have continued to expand with representation at Under 8s, 10s, 12s and 14s.
- Teams are playing 11 a side football in years 2008, 2009, 2010, 2011 and 2012
- Teams are playing 7 and 9 a side in years 2013, 2014 and 2015
- Current player numbers are at 420
- Zoom courses to complete further coaching qualifications still are proving very popular.

#### *Significant Activities*

- Eleven-a-side North Berwick teams have had great seasons, and for the first time, we have had players from other areas asking to join us.
- We helped host multiple days of holiday camps for all age groups during the school holidays.
- We partnered with Box Soccer to deliver professional training to all year groups in addition to our volunteer coaches' sessions.

#### *Reserves Policy*

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 December 2024, ordinary expenditure for 3 months amounts to £29,671. At 31 December 2024 the charity held unrestricted free reserves of £37,928. The Trustees are therefore satisfied that this policy is being met and the funds in excess of this amount will be invested in the development of the charity.

Trustees' Annual Report

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Financial Review

The charity generated a small net surplus of £345 for the year ended 31 December 2024 (2023 surplus: £24,375).

At 31 December 2024 reserves stood at £37,928 (2023: £37,583), with all of these being unrestricted.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

.....  


Date: 24/08/25

## Independent Examiner's Report

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Report to the trustees/members of	North Berwick Football Club
Registered charity number	SC048664
Accounts of the charity for the year	1 January to 31 December 2024
Set out on pages	8-11

### 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. 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 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 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

- 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.

[Redacted Signature] .....

Date:

[Redacted Name]

Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

## Receipts and Payments Account

		2024	2023
	<i>Notes</i>	£	£
<b>Receipts</b>			
Donations	3	14,093	19,476
Grants	4	-	2,500
Charitable Activities	5	104,934	82,322
		<u>119,027</u>	<u>104,298</u>
<b>Payments</b>			
Charitable Activities Costs	6	118,682	79,923
<b>Net Receipts/-Payments</b>		<b><u>345</u></b>	<b><u>24,375</u></b>
<i>Funds Brought Forward</i>		37,583	13,208
<b>Funds Carried Forward</b>	8	<b><u>£37,928</u></b>	<b><u>£37,583</u></b>

All income and expenditure derive from continuing activities in both years.  
The notes on pages 10 to 11 form an integral part of these accounts.  
During the year all income and expenditure arose in unrestricted funds.



Statement of Balances

	2024	2023
	£	£
Opening Cash and Bank Balances	37,583	13,208
<i>Surplus/-Deficit for the year</i>	<u>345</u>	<u>24,375</u>
Closing Cash and Bank Balances	<u>37,928</u>	<u>37,583</u>

Signed on behalf of the trustees:

  
.....  


Date: 24/08/25

## Notes to the Accounts

### 1. General Information

North Berwick Football Club ("the charity") is an unincorporated association governed by its constitution. It was registered as a charity in Scotland (registered number SC048664) on 29 August 2018. Its registered address is [REDACTED]

### 2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 3. Donations

	<b>2024</b>	<b>2023</b>
	<b>Funds</b>	<b>Total</b>
	£	£
Gift Aid	13,311	19,476
Other	782	-
	<u>14,093</u>	<u>19,476</u>

### 4. Grants

	<b>2024</b>	<b>2023</b>
	<b>Funds</b>	<b>Total</b>
	£	£
Sported Foundation	-	500
SFA - Get Back to Sport	-	2,000
	<u>-</u>	<u>2,500</u>

### 5. Charitable Activities

	<b>2024</b>	<b>2023</b>
	<b>Funds</b>	<b>Total</b>
	£	£
Trips	2,650	905
Pitch Hire	3,594	633
Sponsorship	3,995	11,508
Subscriptions	92,732	69,269
Cashback	-	7
Other Income	1,963	-
	<u>104,934</u>	<u>82,322</u>

## Notes to the Accounts

6. Charitable Activities Costs	2024 Funds £	2023 Total £
Accounting - IE Fee	660	746
Pitch Booking	19,708	18,323
Equipment	6,108	9,819
Referee Fees	5,392	3,385
Registration Fee & Subscriptions	5,500	2,260
Coaching	38,105	15,964
Training	1,089	1,452
Insurance	-	354
Professional Fees	-	300
Kit & Clothing	37,963	22,098
Sundry Costs	113	548
Tournaments	4,044	4,470
Refreshments	-	204
	<u>118,682</u>	<u>79,923</u>

## 7. Related Party Transactions

There were no related party transactions during the year (2023: nil).

8. Funds Analysis	Opening Balance 1 Jan 2024	Receipts	Payments	Transfers	Closing Balance 31 Dec 2024
<b>Unrestricted</b>					
General	37,583	119,027	118,682	-	37,928
<b>Grand Total</b>	<u>37,583</u>	<u>119,027</u>	<u>118,682</u>	<u>-</u>	<u>37,928</u>

## Purposes of Funds

General Fund

- there is only one unrestricted fund, the General fund to 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 operation of the charity.