

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Forfar Community Football Trust

Registered charity number

SC049845

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024	to	31	03	2025

Set out on pages

1 - 6

(remember to include the page numbers of additional sheets)

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

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: Mrs Louise Peters

Date:

17/4/24

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

ACCA

Address:

Northbank, Shielhill Road
Kirriemuir
Angus
DD8 4PA

Forfar Community Football Trust

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	10,100	-	-	-	10,100	195,689
Receipts from fundraising activities	9,132	-	-	-	9,132	12,993
Gross trading receipts	65,504	-	-	-	65,504	39,210
Income from investments other than	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable	-	-	-	-	-	-
	-	-	-	-	-	-
A1 Sub total	84,736	-	-	-	84,736	247,892
A2 Receipts from asset &						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	84,736	-	-	-	84,736	247,892
A3 Payments						
Expenses for fundraising activities	6,886	-	-	-	6,886	6,686
Gross trading payments	67,666	-	-	-	67,666	49,278
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	74,552	-	-	-	74,552	55,964
A4 Payments relating to asset and						
Purchases of fixed assets	-	-	-	-	-	122,778
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	122,778
Total payments	74,552	-	-	-	74,552	178,742
Net receipts / (payments)	10,184	-	-	-	10,184	69,150
A5 Transfers to / (from) funds						
	-	-	-	-	-	-
Surplus / (deficit) for year	10,184	-	-	-	10,184	69,150

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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	83,545				83,545	14,395
	Surplus / (deficit) shown on receipts and payments account	10,184				10,184	69,150
						-	
						-	
	Cash and bank balances at end of year	93,729	-	-	-	93,729	83,545
	(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 to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the

Signature

Print Name

Date of approval

Nicola McBride	Nicola McBride	27/02/26

Section C Notes to the Accounts

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

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
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C3b Trustee remuneration - details

Authority under which paid	£
	0

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction	Balance

C6 Other information

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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 £
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SFA	6,800		6,800	126,178
Transfer from SPE			-	50,329
SPFL	3,300		3,300	7,140
Angus Council			-	4,542
Various			-	7,500
Total	10,100	-	10,100	195,689

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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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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
Receipts						
Donations					-	-
Legacies					-	-
Grants	10,100				10,100	72,911
Receipts from fundraising activities	9,132				9,132	12,993
Gross trading receipts	65,504				65,504	39,210
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	84,736	-	-	-	84,736	125,114
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	84,736	-	-	-	84,736	125,114
Payments						
Expenses for fundraising activities	6,886				6,886	6,686
Gross trading payments	67,666				67,666	43,286
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	5,992
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	74,552	-	-	-	74,552	55,964
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	74,552	-	-	-	74,552	55,964
Net receipts / (payments)	10,184	-	-	-	10,184	69,150
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	10,184	-	-	-	10,184	69,150

Nature and purpose of funds

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	122,778
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	122,778
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	122,778
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment						
Purchases of fixed assets					-	122,778
Purchase of investments					-	
Sub total	-	-	-	-	-	122,778
Total payments	-	-	-	-	-	122,778
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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