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HESTON ROVERS FOOTBALL CLUB SCIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31ST MARCH 2025

SCOTTISH CHARITY NUMBER:- SC050301

CARSON & TROTTER

CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

Heston Rovers Football Club SCIO

Trustees' report **for the year ended 31st March 2025**

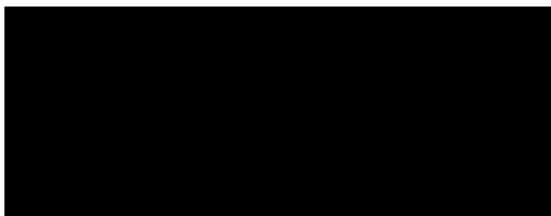
The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2025.

Charity Number: SC050301

Contact address

The Club can be contacted at the following address: Heston Rovers FC, c/o Thomas Carruthers, 4 Seaforth Gardens, Annan, Dumfriesshire, DG12 6UH.

Current trustees



Other trustees who served during the year



Recruitment and appointment of trustees

The trustees are appointed under the terms of the constitution.

Structure and governance

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) (no. SC050301). It is governed by its Constitution.

Charitable purposes

Our purpose, as recorded in our constitution is:

"The object of the club shall be to promote the advancement of public participation in sport and the provision of recreational activities or organisation of recreational activities, to encourage and promote the development of football for the benefit of the local community specifically but not exclusively, young persons."

Activities and achievements

In the past year we have had the use of the 3G pitch installed at St. Joseph's College. The pitch has been widely used for matches and training by all age groups, which has allowed for 2 training sessions per week for all age groups that wish to do so. This has become difficult to manage with the number of teams using the facility. We have had to keep the temporary toilets at the 3G pitch and will need to keep them until the building situation is resolved. We do have access to changing facilities and toilets for matches, but at the moment there is no access to the changing rooms due to Alarm systems and set up in the school. There is a process at the moment to take over the Games Hall and Changing Facilities in partnership with the Cricket Club, but the process is very slow. As part of the process for replacement of the pitch, since January 2019, £1250 per month has been put into a separate Refurbishment Account. The Refurbishment Account is also where the monies for the new clubhouse (Old RE Dept.) resides (£39,448). The situation is that this will never go ahead and there was a proposal that the Council may take the money back. A decision was taken that rather than lose the money we ask that it be used instead to upgrade the 3G pitch area. There was not a proper run off due to lack of space to store goals and no dugouts, so a proposal was put to the Council to create an area to store goals, build dugouts and a small seated stand for spectators or children in heavy rain. The Committee of the Council agreed to this on the understanding that the monies were spent by Nov 24, The Council Maintenance Dept could not undertake in the timeframe, so Heston ran and completed this project. The one downside was that as we ran the project it was subject to VAT. The Trustees thought that if we registered the Charity with HMRC then this project would be VAT free, only on completion did we discover that VAT was still applicable. The project did dent the Heston funds, as we had a commitment to part fund the works, but we have since recovered this money.

Heston Rovers Football Club SCIO

Trustees' report **for the year ended 31st March 2025**

We are still using the pitches at Maryfield as we have 18 teams currently. We also use Maryfield for the Mini World Cup and Football Festival. The purchase of 2 sets of 11 a side goals and 2 sets of 7 a side goals have helped bring the usage of Maryfield to a high level and also the fact we have 4 teams that now play Saturday mornings, which need both the 3G and a pitch at Maryfield available to fulfil this. Due to this usage and the fact the new Grass Cutter has made good work of cutting the pitches, it has been agreed that we spend some funds maintaining these pitches this summer and every year in the future. We have had, over the past year, the services of a slitter unit to hire that allows for better drainage on the pitches.

During the year we have had the use of the Queen of the South Arena. This adds a significant cost to the running of the club, £334/month, but we believe it is a benefit, especially during the winter months for the younger players. If we can get an SLA in place for the Games Hall and Changing Rooms at the School, this should be the last year of using the Arena. The money can go towards the running of the Games Hall and Changing Rooms.

We were able to hold our Mini World Cup and Presentation Day again. We held both at Maryfield - as usual they were a success thanks to the volunteers who helped at these events, though there were the usual suspects with an enormous amount of work to do.

We are grateful to all our Sponsors for their continued support over the past year and we hope it will continue into the future.

The committee have continued to support the coaches in their development when attending coaching level courses or First Aid, without whom the Club could not function.

We have invested in new equipment throughout the year, including footballs, training equipment and portable goals.

We are running with a small committee and struggle to find volunteers to join the committee, which is also a problem while running our World Cup and Football Festival.

Trustee / Committee . Coaches Remuneration and Expenses;

The Trustees, Committee and Coaches did not receive any remuneration or expenses during the year, except money for fuel used in the course of business.

Reserves

With the current level of funds and the fact that we have invested in Maryfield and the 3G has meant that the funds have/will depreciate at times, but we are able over the year to recover to a safe level. We believe there will be no need to increase subscriptions. We project the cost to QOS will be £4,008, Portaloos for the 3G and Cleaning £1,200, Electricity £2,900, Insurance £1,680, league and registration fees of £2,000 and £15,000 to the 3G sinking fund, gives basic running costs of £27,000. Some fees will also come in for the Hire of the 3G from external groups, £3,000 should be achievable. We also put £15,000 by for the 3G replacement. Our commitment on the SLA is £10,000, but we need to be responsible in understanding that £10,000 a year for 10 years will in no way give enough money to replace the 3G surface, there is a 10 year costing in place, which we hope will cover the cost. At the moment the reserves are in my opinion still healthy. One final note is that there are funds being deposited in the main account, at this time approx. 10k, which is coming from sponsors for the Girls U16 team, who will be heading to Barcelona for a football Tournament. The club wishes the girls a great trip.

The trustees' policy is to maintain reserves at 3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £98,480, which is considered more than sufficient.

Heston Rovers Football Club SCIO

Trustees' report
for the year ended 31st March 2025

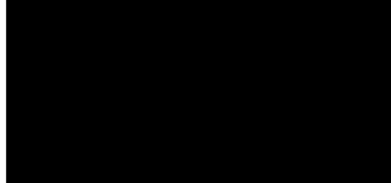
Financial Review

There was a deficit for the year of £54,785, compared to a surplus in the previous year of £15,948.

This report was approved by the trustees on 31st August 2025 and signed on their behalf by



Treasurer



Heston Rovers Football Club SCIO

Independent Examiner's Report to the Trustees of
Heston Rovers Football Club SCIO

I report on the accounts of the charity for the year ended 31st March 2025 which are attached as part of this document.

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 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 the 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 view given by the accounts.

Independent examiner's statement

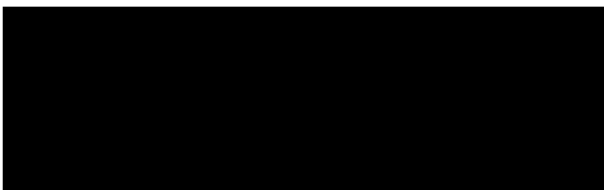
In the course of my examination, no matter has come to my attention

a. 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

b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Messrs Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 8th December 2025

Heston Rovers Football Club SCIO

Receipts and Payments Account
for the year ended 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Donations	3	1,210	4,350	5,560	1,452
Grants	4	5,000	8,160	13,160	-
Fundraising income	5	22,004	-	22,004	20,297
Trading income	6	1,416	-	1,416	1,311
Income from charitable activities	7	64,410	-	64,410	59,945
Total receipts		<u>94,040</u>	<u>12,510</u>	<u>106,550</u>	<u>83,005</u>
<u>Payments</u>					
Fundraising expenses	8	19,422	-	19,422	5,360
Cost of sales	9	8,748	-	8,748	11,892
Charitable expenses	10	41,361	1,400	42,761	39,337
Governance costs	11	732	-	732	1,158
Purchase of fixed assets	12	89,672	-	89,672	9,310
Total payments		<u>159,935</u>	<u>1,400</u>	<u>161,335</u>	<u>67,057</u>
Net receipts		(65,895)	11,110	(54,785)	15,948
Transfers between funds	13	-	-	-	-
(Deficit)/Surplus for year		<u>(65,895)</u>	<u>11,110</u>	<u>(54,785)</u>	<u>15,948</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Heston Rovers Football Club SCIO

Statement of Balances
as at 31st March 2025

	2025	2024
	£	£
Bank and cash in hand		
Opening balances	153,265	137,317
(Deficit)/Surplus for the year	(54,785)	15,948
Closing balances	<u>98,480</u>	<u>153,265</u>
Reserves		
Unrestricted funds:		
General unrestricted funds	22,351	23,068
Designated funds	65,019	130,197
	<u>87,370</u>	<u>153,265</u>
Restricted funds	11,110	-
	<u>98,480</u>	<u>153,265</u>
Assets		
Shower block	5,055	5,055
Fencing	1,076	1,076
New access road & entrance	28,569	28,569
Planning application	225	225
Consultancy	7,673	7,673
Ground work	1,016	1,016
Timber	163	163
Security camera	13	20
Fencing	11,963	11,963
Re-surfacing and equipment hire	5,107	5,107
Fencing	4,200	4,200
Drinks boiler	64	80
Ride-on mower	32	40
Sponsors boards	8	10
Griddle	12	14
Goals	990	1,238
Grass cutter	43	55
PA system	34	43
Gazebo	123	153
Sports equipment	84	105
Sports equipment	43	54
CCTV system	257	322
Ride on mower	1,357	1,696
Laptop	377	472
Portable goals	7,380	9,225
Alarm system	2,221	-
Grass cutter	14,784	-
Video analysis equipment	4,761	-
Various	2,291	-
Dug outs and stands	27,599	-
Civil works at St. Joseph s	29,964	-
Various building works	2,039	-
	<u>159,523</u>	<u>78,574</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Heston Rovers Football Club SCIO

The charity has no other material assets or liabilities.

Approved by the trustees on 31st August 2025 and signed on their behalf by

A large black rectangular box redacting the signature of the Treasurer.

Treasurer

The notes on pages 6 to 8 form an integral part of these accounts.

Heston Rovers Football Club SCIO

Notes to the financial statements **for the year ended 31st March 2025**

1. Basis of accounting

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

2. Nature and purpose of funds

Unrestricted funds are those that may 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 running of the Club.

Designated funds comprise unrestricted funds which have been set aside by the trustees for particular purposes, being the refurbishment of the clubhouse and future 3G pitch replacement.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Donations received	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations - Barcelona trip	-	4,350	4,350	-
Donation - Matthew Dunn Memorial	1,210	-	1,210	1,452
	<u>1,210</u>	<u>4,350</u>	<u>5,560</u>	<u>1,452</u>

4. Grants received	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Hollywood Trust	5,000	8,160	13,160	-
	<u>5,000</u>	<u>8,160</u>	<u>13,160</u>	<u>-</u>

5. Fundraising income	2025 £	2024 £
Sponsorship	8,310	5,535
Presentation Day income	-	1,042
Festival	13,694	13,720
	<u>22,004</u>	<u>20,297</u>

All income is unrestricted in both years.

6. Trading income	2025 £	2024 £
Clothing & Bags	1,416	1,311
	<u>1,416</u>	<u>1,311</u>

All income is unrestricted in both years.

Heston Rovers Football Club SCIO

Notes to the financial statements for the year ended 31st March 2025

7. Income from charitable activities	2025	2024
	£	£
Membership	59,694	52,426
3G Pitch Hire	1,600	6,084
Weather lottery	-	60
Tournaments	3,116	1,375
	<u>64,410</u>	<u>59,945</u>

All income is unrestricted in both years.

8. Fundraising expenses	2025	2024
	£	£
Festival expenses	19,422	5,360
	<u>19,422</u>	<u>5,360</u>

All expenditure is unrestricted in both years.

9. Cost of sales	2025	2024
	£	£
Clothing	8,748	11,892
	<u>8,748</u>	<u>11,892</u>

All expenditure is unrestricted in both years.

10. Charitable expenses	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
First aid/Coaching	3,200	-	3,200	2,034
Gifts & donations	313	-	313	148
Hall lets	5,000	-	5,000	4,488
Insurance	2,240	-	2,240	1,559
Tournament expenses	683	-	683	335
Electricity	4,348	-	4,348	7,120
Toilet rental facilities	684	-	684	1,563
3G pitch specialists costs	5,041	-	5,041	3,278
Pitch maintenance	7,550	-	7,550	2,425
Balls and bibs for Members	-	-	-	1,987
Small equipment purchased	2,417	-	2,417	1,021
Printing, postage and stationery	268	-	268	221
Telephone	1,516	-	1,516	1,422
Computer costs	1,955	-	1,955	1,739
Travel costs	680	-	680	-
Presentation Day expenses	3,206	-	3,206	7,356
Sundry expenses	122	-	122	77
SYFA & DGYFDA	2,138	-	2,138	2,564
Barcelona trip	-	1,400	1,400	-
	<u>41,361</u>	<u>1,400</u>	<u>42,761</u>	<u>39,337</u>

Heston Rovers Football Club SCIO

Notes to the financial statements
for the year ended 31st March 2025

11. Governance costs	2025	2024
	£	£
Consultancy fees	-	450
Independent examiner's fee	732	708
	<u>732</u>	<u>1,158</u>

All expenditure is unrestricted in both years.

12. Purchase of fixed assets	2025	2024
	£	£
Equipment purchased	30,071	-
Building works	59,601	9,310
	<u>89,672</u>	<u>9,310</u>

All expenditure is unrestricted in both years.

13. Transfers between funds

£20,750 was transferred from the general unrestricted funds to designated funds to top up the refurbishment account for future 3G pitch replacement and £85,927 was subsequently spent on the project.

Heston Rovers Football Club SCIO

Notes to the financial statements for the year ended 31st March 2025

14. Statement of funds

	Balance at 1st April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31st March 2025 £
Restricted funds:					
Barcelona Trip	-	12,510	(1,400)	-	11,110
Total restricted funds	-	12,510	(1,400)	-	11,110
Unrestricted funds:					
Unrestricted general funds	23,068	94,040	(74,007)	(20,750)	22,351
<i>Designated funds:</i>					
Refurbishment fund	130,197	-	(85,928)	20,750	65,019
Total unrestricted funds	153,265	94,040	(159,935)	-	87,370
Total funds	153,265	106,550	(161,335)	-	98,480

The unrestricted general funds represent the free funds of the organisation which are not designated for particular purposes.

The designated funds are funds that are unrestricted in nature that have been designated for a particular purpose being the refurbishment of the clubhouse and future 3G pitch replacement.

Restricted funds

The restricted fund is for the Barcelona Trip