

TASS COMMUNITY SPORTS (SCIO)
TRUSTEES' REPORT
AND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MAY 2025
SCOTTISH CHARITY NO. SC051027

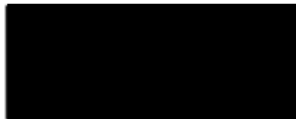
TASS COMMUNITY SPORTS (SCIO)

CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC051027

Principal Address



Independent Examiner



JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

Bank

Royal Bank of Scotland plc
69 High Street
Irvine
KA12 0AL

TASS COMMUNITY SPORT (SCIO)

CONTENTS

	Page
Trustees' Report	I - III
Independent Examiner's Report	1
Receipts and Payments Account	2
Statement of Balances	3
Notes to the Accounts	4

TASS COMMUNITY SPORTS (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their report and independently examined accounts for the year ended 31 May 2025. We note that the charity was dormant throughout the previous financial year.

Legal and Administrative Information

Constitution

A copy of the constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Club Secretary by emailing secretary@tassthistlefc.co.uk.

Trustees


The SCIO is governed by a Board of independent volunteer Trustees many of whom previously served as Trustees of the unincorporated charity. The following Trustees served during the year, unless otherwise noted:



 sadly died on 10 November 2024.

There were no transactions during the year between the organisation and a related party of any Trustee.

Independent Examiner

 of JRD LLP was appointed as Independent Examiner of these accounts during April 2025.

Structure, Governance and Management

Recruitment and Appointment of Trustees

Trustees can be appointed at any time during the year in accordance with the constitution.

Induction and Training of Trustees

All current Trustees, and those who served during the year, have been involved with the SCIO since its incorporation and also with the previous related charity (see below). A formal induction and training process is being developed in respect of potential new Trustees.

Organisational Structure

The SCIO was incorporated on 9 June 2021 but was not fully active until June 2023 when Club memberships started being paid and collected through the Stripe system. The SCIO's primary activities were previously carried out by a related charity, TASS Thistle Football Club (SC040433), which is in the process of being wound up.

Following the AGM during October 2024, a new management committee was established to assist the Trustees. The committee members are not regarded as Trustees of the SCIO.

The SCIO carries out its charitable activities primarily through a number of youth football teams which, although operate independently, memberships are paid directly to the SCIO. The SCIO therefore controls the income and expenditure of the teams (with the exception of some minor adhoc event fundraising).

TASS COMMUNITY SPORTS (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

Financial Review

Reserves Policy

Although a separate bank reserve account is maintained, this primarily represents a designated development fund which was partly utilised during the year in relation to the Ardeer land purchase. Following this spend, and further spend in the 2024/25 financial year, there is £5,005 left in reserve at 31 May 2025. A formal reserves policy is under review by the current Trustees.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows a deficit of payments over receipts of £12,740 (2024 - £33,883). This deficit is after the purchase of capital equipment (ride-on mower and containers) totalling £11,351 and a one-off energy connection bill of £3,200. The result for the year without these capital costs would have been a small surplus of £2,081. The total funds held by the SCIO at 31 May 2025 were £21,332. Details of funds held are shown at note 4 to the financial statements.

Objectives and Activities

Objectives

Our purposes, as recorded in our constitution, are to promote the advancement of public participation in sport, principally football, the provision of recreational facilities for the benefit of children and young people of Ardrossan, Saltcoats and Stevenston and to promote and fundraise for those purposes.

Significant Activities

- The land at Ardeer was purchased by the SCIO during April 2024, partly funded by a grant with the balance from the development fund (discounted price under the CAT scheme).
- New equipment was purchased for the facility.

Future Plans

As noted above, the SCIO has continued with its development plans at the Ardeer site (further related asset purchases). In addition, a management committee has been formed to assist the Trustees.

TASS COMMUNITY SPORTS (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

Trustees Responsibilities

The Trustees are responsible for keeping 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 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.

Approved by the Trustees on 19 February 2026 and signed on their behalf by:



Trustee

TASS COMMUNITY SPORTS (SCIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TASS COMMUNITY SPORTS (SCIO)

I report on the accounts of the charity for the year ended 31 May, 2025 which are set out on pages 2 to 4.

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. 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 view given by the accounts.

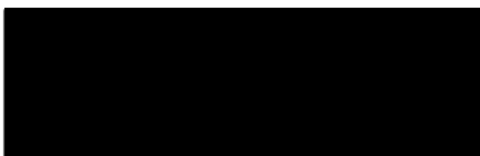
Independent examiner's statement

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.

Other Matters

Since the year-end accounting date, as a result of the unfortunate and sudden death of a Trustee, the number of Trustees since 10 November 2024 has been two. This is a breach of both the SCIO Regulations and the charity's constitution.



Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

19 February 2026

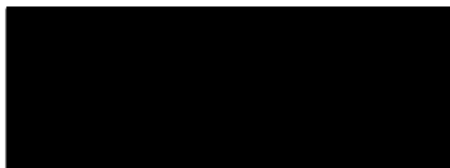
TASS COMMUNITY SPORT (SCIO)**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	2025		2024	
		£	£	£	£
<u>Receipts</u>	4				
Memberships		73,486		82,971	
Fundraising		11,710		16,320	
Grants and Donations		-		2,000	
Girls Kit/Strip		1,177		1,117	
Boys Kit/Strip		760		1,800	
Bank Interest		193		174	
Transfer from former Charity		-		28,502	
			87,326		132,884
<u>Payments</u>	4				
Pitch Hire		38,433		37,570	
Ardeer Grass Cutting		4,064		10,722	
Ardeer Ground/Maintenance		5,162		6,507	
Ardeer Building Costs/Utilities		18,432		-	
Referees Fees		6,350		3,453	
Kit/Strip		15,660		13,129	
Balls/Equipment		5,290		3,561	
Courses/SFA/First Aid		465		1,800	
Tournaments/Game Fees		1,367		14,946	
League Fees		3,107		3,085	
Trophies		798		836	
Hospitality		938		567	
Coerver Coaching		-		2,825	
			100,066		99,001
Excess of (Payments)/Receipts for year		<u>(12,740)</u>		<u>33,883</u>	
Cash & Bank Balances brought forward		34,072		189	
Excess of Receipts/(Payments) for year		<u>(12,740)</u>		<u>33,883</u>	
Cash & Bank Balances carried forward		<u>21,332</u>		<u>34,072</u>	

TASS COMMUNITY SPORTS (SCIO)**STATEMENT OF BALANCES
AS AT 31 MAY 2025**

	Notes	2025 £	2024 £
Fixed Assets			
Playing Fields		5,231	4,680
Equipment		6,027	1,827
Containers		6,600	-
		<u>17,858</u>	<u>6,507</u>
Debtors		-	-
		<u>-</u>	<u>-</u>
Bank and Cash Balances			
Current Account		16,328	12,973
Reserve Account		5,005	21,099
		<u>21,333</u>	<u>34,072</u>
Liabilities			
Independent Examiner's fees		600	600
		<u>600</u>	<u>600</u>
Funds	4		
Restricted Funds		-	-
Unrestricted Funds		21,333	34,072
		<u>21,333</u>	<u>34,072</u>

Approved on behalf of the Trustees on 19 February 2026 by:



Trustee

TASS COMMUNITY SPORT (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2024

1 Information

The new charity SC051027 became active from 1 June 2023 when club membership started being paid and collected through the Stripe system.

The community asset transfer of Ardeer Quarry Playing Fields took place during February 2024. These financial statements represent the SCIO's first full year of operation since the asset transfer took place.

2 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).

3 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 designated funds are held primarily for the Ardeer facility expenditure.

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

The trustees consider that all funds are unrestricted.

4 Receipts & Payments per Fund

	General Funds	Team Funds	Designated Development Fund	Total Unrestricted Funds
	£	£	£	£
Receipts				
Memberships	73,486	-	-	73,486
Fundraising	11,209	501	-	11,710
Restricted Grant (Land Purchase)	-	-	-	-
Kit/Strip	821	1,116	-	1,937
Bank Interest	-	-	193	193
Transfer from former Charity	-	-	-	-
	85,516	1,617	193	87,326
Payments				
Payments relating directly to charitable activities	82,245	6,470	-	88,715
Capital expenditure	-	-	11,351	11,351
	82,245	6,470	11,351	100,066
Net Receipts/(Payments)	3,271	(4,853)	(11,158)	(12,740)
Transfer between funds	(500)	756	(256)	-
Net Movement In Funds	2,771	(4,097)	(11,414)	(12,740)
Total funds brought forward	6,771	10,882	16,419	34,072
Fund Balances Carried Forward	9,542	6,785	5,005	21,332

The breakdown of Team Funds held at 31 May 2025 is as follows:

	£
Girls	4,903
2006	(31)
2009 Blue	1,047
2010	543
2012	350
2013	95
2015	(122)
	6,785