

JGS Foundation [SCIO]

Scotland · Charity number SC051603

Details

Known as	Junior Golf Scotland
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-02-22
Register	View on the OSCR register

Contact

Address	5 Hazelwood Avenue Newton Mearns Glasgow G77 5PT
Website	https://www.juniorgolfscotland.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: We run junior golf events and coaching across Scotland, giving children the opportunity to learn and participate in golf.

Beneficiaries: 'Children or young people'

Objectives: Purposes 4 The organisation's purposes are: o The advancement of education of children/young people o The advancement of public participation in sport of children/young people o The organisation of recreational activities for children/young people

Geography

- **Main operating location:** East Renfrewshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£0	£0	-	0
2025-02-28	£5,370	£6,404	-	0
2024-02-28	£2,634	£1,559	-	0
2023-02-28	£2,500	£2,500	-	0

JGS Foundation [SCIO]

Scotland - Charity number SC051603

Accounts

JGS Foundation (SCIO)



**Trustees' Annual Report
and Receipts and Payments Accounts
for the year ended
28 February 2025**

Charity Number: SC051603

JGS Foundation (SCIO)**Report and Financial Statements
For the Year Ended 28 February 2025**

Contents	Pages
Trustees' Annual Report (including Reference & Administrative Information)	2 - 3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7

JGS Foundation (SCIO) Trustees' Annual Report For the Year Ended 28 February 2025

The Trustees are pleased to present their report and the financial statements for the year to 28 February 2025.

Objectives & Activities

The charitable objects of the JGS Foundation (SCIO) ('the Foundation') are the advancement of health, education and public participation in sport, the organisation of recreational activities and the promotion of equality and diversity.

In furtherance of these aims, the principal activities of the Foundation will be the organisation and delivery of golf events and competitions for children and young people, and the provision of junior golf coaching for children and young people.

Achievements & Performance

During the period under review in this report, activities included running junior golf coaching sessions, primarily based in East Kilbride. The Trustees are grateful for the continued support of Golf East Kilbride Ltd for making facilities available for this coaching. The focus on running junior coaching sessions is to meet the objective of advancing education and participation of children and young people in sport. In addition, a series of golfing events were delivered throughout the year across Scotland. The running of events directly supports the purpose of organising recreational activities for children and young people to give them opportunities they may not otherwise have.

Future Plans

The Trustees are committed to continue growing the game in Scotland. The primary focus for the immediate future will be through more coaching activities. As the golf market continues to change and junior golfers are offered more and more opportunities to play in different events, JGS Foundation can act as more of a flagship for introducing juniors to the game at a learning level and take a step back temporarily from the events side of things.

Financial Review

Receipts of £5,370, consisting donations and income from running events, were used to support junior golfing events across Scotland. There were payments of £6,404 during the year, mostly direct costs of running junior golfing events and coaching camps, as well as awards and other expenses. There were net payments of £1,034, resulting in a balance of £41 being carried forward in unrestricted funds.

Reserves Policy

In the initial phase of development of the charity, no significant reserves have been built up. The Trustees will consider an appropriate reserves policy as the charity becomes fully operational in the future.

Structure, Governance & Management

JGS Foundation (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO). The Trustees, who are also the members of the charity, have no liability in the event of the charity being wound up. The charity is governed by the terms of its constitution and was incorporated as a charity on 22 February 2022 as a registered Scottish charity.

The initial Trustees were appointed as part of the charity application process and have remained in post as Trustees to the present date. Under the charity's constitution, Trustees other than the initial Trustees are appointed by the Board. The Trustees are responsible for the overall management and control of the charity and have regular meetings. The minimum number of Trustees is 3 and the maximum is 5. Trustees resign by rotation at the AGM and are eligible for reappointment.

Members of the Board of Trustees are listed on page 3 together with other reference and administrative information. None of the Trustees have a financial interest in the charity.

**JGS Foundation (SCIO)
Trustees' Annual Report (continued)**

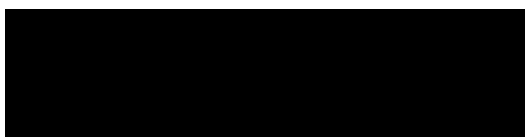
Reference & Administrative information

Charity registration: Scottish Charitable Incorporated Organisation
SC051603

Registered Office: 5 Hazelwood Avenue
Newton Mearns
Glasgow
G77 5PT

Trustees

The Trustees serving at the date of this report are listed below:

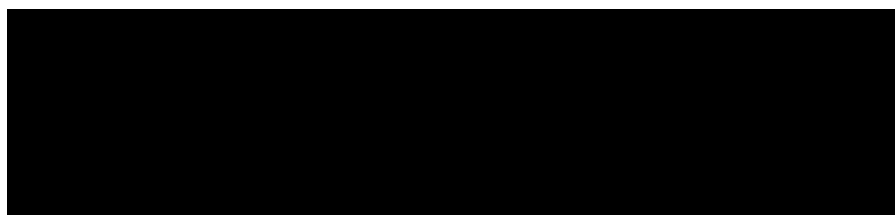


The following also served as a Trustee during the year:



Independent Examiner: 
Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Approved by the Trustees and signed on their behalf by:



Report of the Independent Examiner To the Trustees of JGS Foundation (SCIO)

I report on the accounts of the charity for the Year Ended 28 February 2025 which are set out on pages 5 to 7.

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 (the 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 2005 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 Regulationshave 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.



Date: 30th November 2025

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

JGS Foundation SCIO
Receipts & Payments Account for the year ended 28 February 2025

	Total Funds 2025 £	Total Funds 2024 £
Receipts		
Donations	7	10
Income from charitable activities:		
Event income	5,363	1,624
Sponsorship	-	1,000
Total Receipts	5,370	2,634
Payments		
Payments relating to charitable activities:		
Event costs	4,008	1,559
Golf training camps	1,783	-
Awards & prizes	295	-
Travel & subsistence	239	-
Other costs	79	-
Total Payments	6,404	1,559
Net receipts in year	(1,034)	1,075
Surplus for the year	(1,034)	1,075
Balance brought forward	1,075	-
Balance carried forward	41	1,075

All activities relate to the charity's unrestricted general fund.

JGS Foundation SCIO

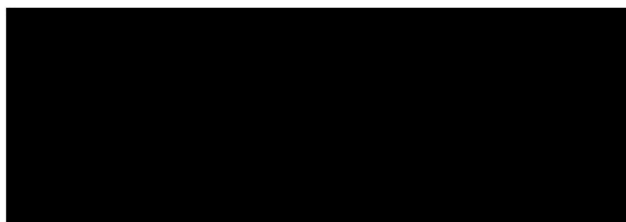
Statement of Balances as at 28 February 2025

	Total Funds 2025 £	Total Funds 2024 £
Cash funds		
Opening bank & cash balances	1,075	-
Surplus for the year	<u>(1,034)</u>	<u>1,075</u>
Closing bank & cash balances	<u><u>41</u></u>	<u><u>1,075</u></u>

Bank & cash balances are all held in the charity's unrestricted general fund.

Other assets	Fund		
Accrued income	General	<u>-</u>	<u>74</u>
Liabilities	Fund		
Accrued expenditure	General	<u>-</u>	<u>-</u>

Approved by the trustees and signed on their behalf:



JGS Foundation SCIO

Notes to the Accounts for the Year Ended 28 February 2025

1. Accounting Policies

Basis of Accounting

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

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 charity.

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

2. Movements in funds

	Balance at 1.3.24 £	Receipts £	Payments £	Balance at 28.2.25 £
Unrestricted Funds				
General fund	1,075	5,370	(6,404)	41
Total funds	1,075	5,370	(6,404)	41

3. Transactions with Trustees

During the year, the charity paid £140 to Junior Golf Ltd, a company under the control of [REDACTED], a Trustee. The amount paid was to meet costs of golfing events delivered during the period in furtherance of the charity's objectives, and was made in accordance with the terms of the charity's constitution.