

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Charity name Turriff United Youth FC						
Registered charity number		SC 052240						
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		2						(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		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed**:							Date:	08/12/2025
Name:								
Relevant professional qualification(s) or body (if any):		AFA MIPA						
Address:		Unit 4 Markethill Industrial Estate Turriff, AB53 4QY						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

TURRIFF UNITED YOUTH FC

A CHARITABLE UN-INCORPORATED ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

TURRIFF UNITED YOUTH FC

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustee



Charity Number

SC052240

Registered Office

Sulana
Crossfields
Turriff
AB53 5PG

TURRIFF UNITED YOUTH FC

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

Receipts and Payments

Statement of Assets and Liabilities

Notes to the Financial Statements

TURRIFF UNITED YOUTH FC

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025 .

Trustees' report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

[REDACTED]

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Turriff United Youth Fc for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

This report was approved by the trustees and signed on its behalf by:

[REDACTED]

Trustee

Date : **12 November 2025**

TURRIFF UNITED YOUTH FC

RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Categories	Unrestricted funds	Restricted funds	Total funds	Last year
Receipts				
Donation and gifts	11,110.00	-	11,110.00	47,360.00
General grants provided by Government/other charities	2,500.00	-	2,500.00	3,300.00
Sale of Good	5,635.00	-	5,635.00	-
Sale of service	42,155.00	-	42,155.00	50,532.00
Events	15,937.00	-	15,937.00	25,113.00
Sponsorship	9,671.00	-	9,671.00	6,288.00
Material item income	-	-	-	95.00
Sub total	87,008.00	-	87,008.00	132,688.00
Asset and investment sales				
Other	2,556.00	-	2,556.00	10,345.00
Sub total	2,556.00	-	2,556.00	10,345.00
Total receipts	89,564.00	-	89,564.00	143,033.00
Payments				
Operating membership schemes and social lotteries	4,286.00	-	4,286.00	5,669.00
Staging fund raising events	8,365.00	-	8,365.00	12,529.00
Bank charges	-	-	-	46.00
Rent collection, property repairs and maintenance charges	25,395.00	-	25,395.00	27,130.00
Charity management & administration	5,730.00	-	5,730.00	7,654.00
Charity running cost	37,736.00	-	37,736.00	36,133.00
Cost of services	6,883.00	-	6,883.00	3,645.00
Employee costs	3,130.00	-	3,130.00	865.00
Donations	1,394.00	-	1,394.00	953.00
Other Expenditure	3,160.00	-	3,160.00	10,450.00
Sub total	96,079.00	-	96,079.00	105,074.00
Total Payments	96,079.00	-	96,079.00	105,074.00
Net of receipts/(payments)	(6,515.00)	-	(6,515.00)	37,959.00
Cash funds last year end	36,959.00	1,000.00	37,959.00	
Cash funds this year end	30,444.00	1,000.00	31,444.00	37,959.00

TURRIFF UNITED YOUTH FC
STATEMENT OF ASSETS AND LIABILITIES
 FOR THE YEAR ENDED 31 MARCH 2025

Categories	Details	Unrestricted funds	Restricted income funds
Cash funds			
	Cash at bank and in hand	30,349.00	1,000.00
	Other	95.00	-
	Total Cash Funds	30,444.00	1,000.00

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustee acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 12 November 2025 and signed on its behalf by:


Trustee

Date : **12 November 2025**

TURRIFF UNITED YOUTH FC

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	11,110.00	11,110.00	47,360.00
General grants provided by Government/other charities	2,500.00	2,500.00	3,300.00
Total	13,610.00	13,610.00	50,660.00

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Sale of Good	5,635.00	5,635.00	-
Sale of service	42,155.00	42,155.00	50,532.00
Total	47,790.00	47,790.00	50,532.00

4. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Events	15,937.00	15,937.00	25,113.00
Sponsorship	9,671.00	9,671.00	6,288.00
Total	25,608.00	25,608.00	31,401.00

5. Separate Material Item of Income

Analysis	Total funds 2024
	£
Material item income	95.00
Total	95.00

6. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Other	2,556.00	2,556.00	10,345.00
Total	2,556.00	2,556.00	10,345.00

7. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
Operating membership schemes and social lotteries	4,286.00	5,669.00
Staging fund raising events	8,365.00	12,529.00
Rent collection, property repairs and maintenance charges	25,395.00	27,130.00
Total	38,046.00	45,328.00

8. Expenditure on Charitable Activities

Analysis	Total funds 2025	Total funds 2024
	£	£
Bank charges	-	46.00
Charity management & administration	5,730.00	7,654.00
Charity running cost	37,736.00	36,133.00
Cost of services	6,883.00	3,645.00
Employee costs	3,130.00	865.00
Total	53,479.00	48,343.00

9. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donations	1,394.00	1,394.00	953.00
Other Expenditure	3,160.00	3,160.00	10,450.00
Total	4,554.00	4,554.00	11,403.00

10. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	31,349.00	37,864.00
Other	95.00	95.00
Total	31,444.00	37,959.00

11. Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

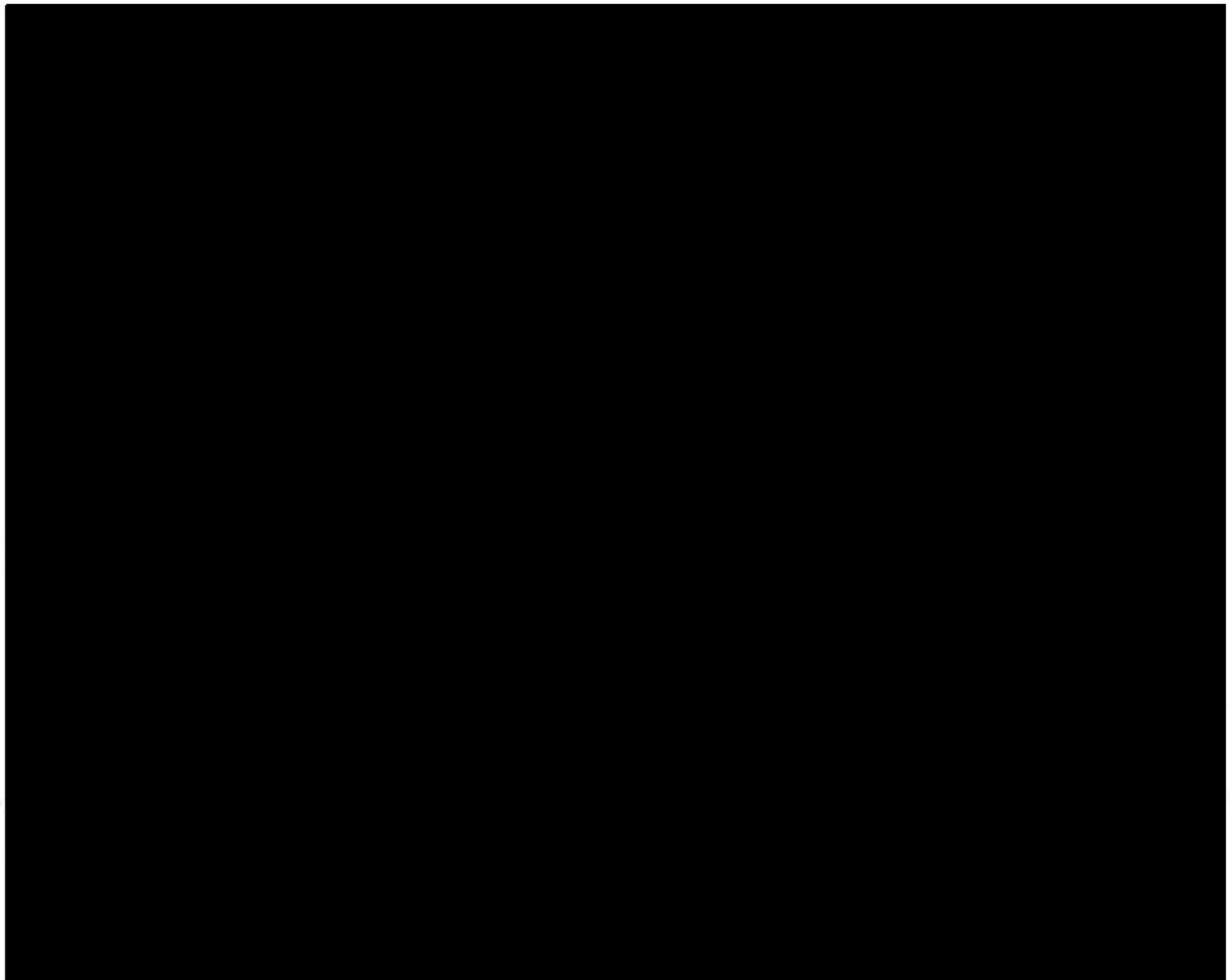
Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	36,959.00	89,564.00	96,079.00	-	-	30,444.00
Restricted income funds						
Restricted Fund	1,000.00	-	-	-	-	1,000.00
Total	37,959.00	89,564.00	96,079.00	-	-	31,444.00

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	-	141,783.00	104,824.00	-	-	36,959.00
Restricted income funds						
Restricted Fund	-	1,250.00	250.00	-	-	1,000.00
Total	-	143,033.00	105,074.00	-	-	37,959.00



Turriff United Youth FC Trustees' Annual Report



1st April 2024 – 31st March 2025



Turriff United Youth FC

Scottish Charity Number: SC052240

Correspondence Address: Sulana, Crossfields, Turriff
Aberdeenshire, AB53 5PG



secretary@turriffunitedyouthfc.co.uk



www.turriffunitedyouthfc.co.uk



<https://www.facebook.com/profile.php?id=100064781403781>



[@turriffunitedyouth](https://www.instagram.com/turriffunitedyouth)

Charity Trustees

1		Chair	
2		Vice Chair	Appointed 26 th May 2025
3		Secretary	Appointed 26 th May 2025
4		Treasurer	Appointed 26 th May 2025
5		CWPO	Appointed 11 th June 2024
6			
7			
8		CWPO	10 January 2023 - 20 May 2024
9		Vice Chair	10 January 2023 – 26 th May 2024

Objectives and Activities

Our principal objective is the advancement of young peoples' public participation in the sport of football in and around the community of Turriff. We encourage participation for all irrespective of race, colour, religion, sex, sexuality or disabilities.

The club is run exclusively by volunteers providing football activities to approximately 390 children and young people from age 4 to 18 years old in Turriff in a safe organised environment. The majority of our players attend training twice a week and a match on a weekend. In addition this year we have offered dedicated goalkeeper training on a fortnightly basis.

We have seen an overall growth in the size of our club during the last 12 months, our current membership is made up of 20 teams, 387 young people and 85 volunteers. We have 25 pre-school, 207 development players and 155 Competitive players. Our girls' section has grown to just over 100 girls, which nearly makes up one third of our overall players.

We believe that being a member of our football club encourages our young people to interact in a positive manner, enhances social skills and enables them to become active members of our community.

Structure, Governance and Management

Type of governing document

Turriff United Youth FC was successful in passing the charity test to become a Scottish Charitable Incorporated Organisation (SCIO) in January 2023, previously being an unincorporated group. It is governed by its constitution which was adopted on the 10th January 2023. On the same date all assets of the unincorporated group were transferred to the SCIO.

The management of the charity is a committee consisting of trustees/office bearers and committee members. Meetings are held on a bi-monthly basis during school term time.

Trustee recruitment and appointment

At the AGM on the 26th May 2024 Karen Watson our CWPO/trustee stepped down. [REDACTED] was successfully recruited into the role having extensive experience and knowledge in this area.

Trustees are recruited and appointed based on the skills, experience and the knowledge they bring from their professional careers or day-to-day work. The recruitment process ensures that individuals have the expertise needed to support effective governance and decision-making, while also demonstrating a clear alignment with the charity's aims and objectives. This helps to ensure the board is made up of people who not only contribute relevant qualifications but are also committed to furthering the charity's objectives.

Achievements and Performance

Over the last year we have continued to look for opportunities to make our club sustainable to ensure the future of TUYFC for our young players and families. We have seen continued growth with our current membership now 387 young people and 84 officials.

On The Pitch

- Continue to have full pathways in both Boys and Girls sections.
- Our development age groups have more than one team entered into both the local leagues and ADJFA leagues.
- This season 5 competitive boys teams. Next season could see an increase to 8! 2 seasons ago we had 3!
- Consistency in the girls section with 3 competitive teams all in A league.
- Very successful introduction of our 2020's nursery group.
- 5 Development players from 2016's/17's and 2018's successful in trials for Aberdeen FC pre academy development training.
- 2015's were lucky enough to go down to Glasgow to play at Rangers training facility and have a memorable experience.
- The U13 team had an unforgettable first season at 11 aside football winning the Colony Park Trophy. They had a fantastic support on the day from everyone at the club whether it was pitch side at the game or keeping up to date from those who were there.

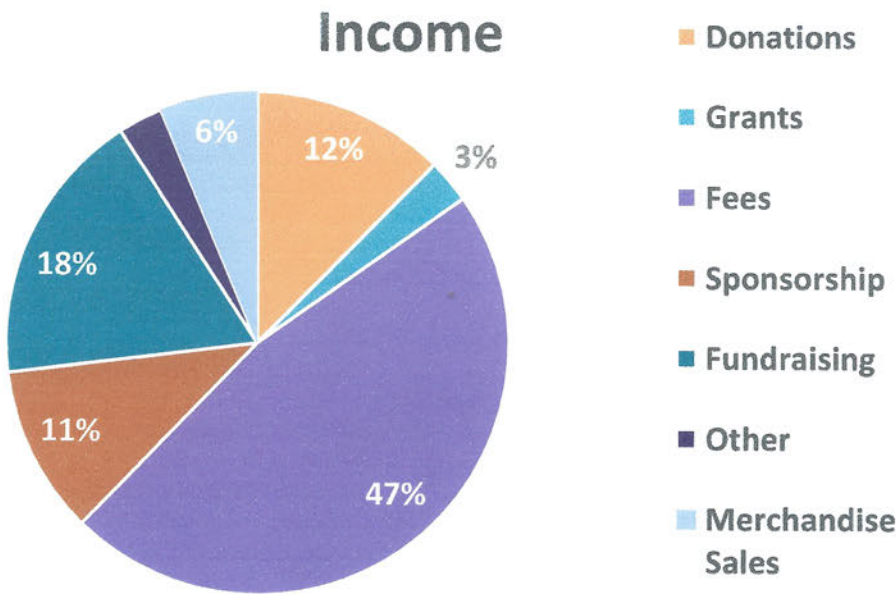
Off The Pitch

- Fantastic links with local individuals/businesses to obtain kit sponsorship
- We had a successful year of fundraising during the period with two Dons Day outs, a coffee morning in January as well as groups individually fundraising through sponsored events, footballs cards and tea stands at games.
- Our Helping Hand Fund is something which is incredibly important. It is a designated fund which was set up to provide assistance to any child for paying fees. As a club we want as many young people to be participating as possible and we believe financial barriers should. We will continue to promote and encourage applications.
- We continued our commitment to provide new training strips to all new starts and groups every 3 years.
- Fantastic support of donations for the Turriff Foodbank before Christmas
- The relationship between the development management team of Turriff United FC and our club has grow. This year will see a number of players attending trials for the under 18 development squad and also training opportunities.
- Full maintenance of the pitches and surrounding area to provide the best possible playing facilities and surroundings for the children and general public. A calendar of maintenance for our pitches has been implemented by a keen group of volunteers. Children have also been encouraged to join in with litter picking and weeding.
- The demolition of the old changing rooms and the start of the construction of the replacement building has commenced with a target completion date of September. This new upgraded facility will be welcomed by not only our club but for the whole community.

Financial Review

The main source of income is monthly fees, additional income is generated from fundraising, donations and sponsorship.

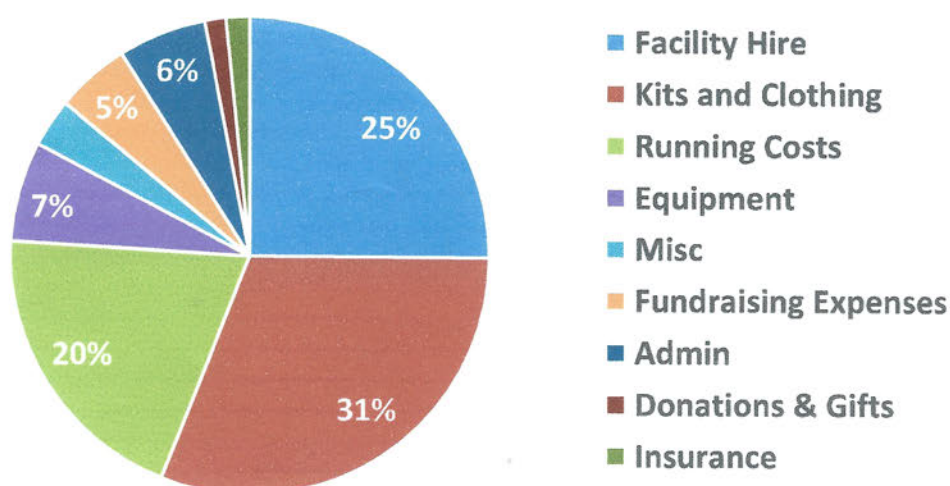
We are committed to making our fees as affordable as possible by find additional sources of income through grants, SFA funding and fundraising. There was no increase to monthly fees this year as we strive to make our club accessible for all. In addition we are committed to supporting any family who are require assistance to pay for monthly fees through our Helping Hand Fund. We believe no child should be deterred from taking part in football due to the inability to pay. Over the period 7 children had their full or partial fees paid by the fund. We continue to promote and encourage applications which are completely confidential.



The charities largest expenditures are the hire of all weather pitches and indoor halls over the winter months and other costs associated with providing football activities such as ref fees and coaches courses. We work closely with Aberdeenshire Council and other user groups to maximise the spaces in Turriff available as during the winter months it is limited.

Also significant expenditure is spent on providing all children with a training kit when they join and every three years. This fosters the ethos of being part of a team and the wider football club.

EXPENDITURE



Reserves

The trustees believe reserves are required to maintain the long term success of the charity to continue advancing our charity objectives.

Reserves were reviewed during the year and remain unchanged with a target of £20K

Each group/team has a group fund which is held in the club's bank account which is funded through fundraising and donations.

Deficit

Over the period the charity had a deficit of £6515. Partly due to a delay in receiving invoices for lets for the previous year but issued in advance during this period. Additional money was also spent on buses for 4 teams who had a successful run of Scottish Cup games which were away fixtures. Insurance costs increased over the year and a number of coaches required to renew their SFA courses and first aid as well as new coaches who required to complete these too.

The trustees will recommend an increase to monthly fees at the 2025 AGM.

Future plans

The trustees consider the following to be priorities for the charity for the next year:

- Further develop and improve footballing activities and facilities by encouraging and attracting players to continue/begin their footballing journey within the club.
- Coach development to enable the continued delivery of the national player pathway.
- Launch of a new nursery (2021) age group in August 2025.
- Recruitment of key positions within the committee and trustees due to existing members indicating their intention to step down at 2025 AGM.
- Continue to grow the committee with new members.
- Development of players to the next step in their footballing journeys out with our Youth setup. The aim is to provide a stepping stones to adult teams for our players for those who wish to continuing playing.
- Upgrade of ride on lawn mower capable of cutting larger areas. To achieve this we require to come up with a plan for fundraising, grant applications or sponsorship.

Declaration

Signed by charity trustees:

[Redacted Signature]

Print name

[Redacted Name]

Designation

Secretary

Date

14.12.25

[Redacted Signature]

Print name

[Redacted Name]

Designation

Treasurer

Date

15/12/2025

[Redacted Signature]

Print name

[Redacted Name]

Designation

CHAIRPERSON

Date

15/12/2025

Julie Gray

Print name

[Redacted Name]

Designation

TRUSTEE

Date

15/12/25

[Redacted Signature]

Print name

[Redacted Name]

Designation

TRUSTEE

Date

15/12/25

Kelly Dandur

Print name

[REDACTED]

Designation

CWPO

Date

19/12/25

Mark Paul

Print name

[REDACTED]

Designation

VICE CHAIR

Date

19/12/25