

SHOTTS BON ACCORD FOOTBALL ACADEMY

46 BAIRD TERRACE

HARTHILL

SHOTTS

ML7 5PL

CHARITY NO SC053687

ACCOUNTS

FOR THE YEAR ENDED

1 JULY 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

SHOTTS BON ACCORD FOOTBALL ACADEMY

1.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 1 JULY 2025

The management committee present its annual report and accounts of Shotts Bon Accord Football Academy for the year ended 1 July 2025.

Reference and Administrative Information

Charity Name: Shotts Bon Accord Football Academy

Charity Registration Number: SC053687

Contact Address: 46 Baird Terrace
Harthill
Shotts
ML7 5PL

Committee Members who served from 2nd July 2024 to 1st July 2025

All the Committee Members who served at any time during the year and up to the date of signing the accounts are shown below:

Louise Whitelaw - Treasurer
Steven Whyte - Chairman
Andrew Stevenson - Secretary
David Topping – Wellbeing Officer
William Quilter – Committee Member

Independent Examiner

Emma L. Holland, FCCA
EAC Accountancy Limited
191 Station Road
Shotts
ML7 4BA

Bankers

Royal Bank of Scotland
104 High Street
Biggar
ML12 6DH

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 1 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and Appointment of New Trustees

Nominations are received and discussed by the existing trustees and a vote is taken.

Organisational Structure

The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the secretary.

OBJECTS AND ACTIVITIES

The club will operate as a non-profit distributing charity whose principal objective is:

(a) The advancement of education (b) The advancement of public participation in sport (c) 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. (d) The relief of those in need by reason of age, ill-health, financial hardship or other disadvantage

FINANCIAL REVIEW

A loss was incurred for the year under review. This was due to a decrease in income received.

PRINCIPAL FUNDING SOURCES

The main source of income is provided by Grant Funding and Fees Income.

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 1 JULY 2025

Statement of Trustees' Responsibilities

Charity law requires the Committee to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

Approved by the trustees on 13th February 2026 and signed on their behalf by:

Louise Whitelaw
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE

I report on the accounts of the charity for the year ended 1 July 2025 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The Charity's Committee 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 Committee considers 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 Committee 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.

Emma L. Holland, FCCA
EAC Accountancy Limited
Chartered Certified Accountants
191 Station Road
Shotts
ML7 4BA

13th February 2026

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 1 JULY 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Incoming Resources</u>					
<u>Income resources from generated funds</u>					
Voluntary Income	1	1,755	~	1,755	3,500
Activities for generating funds	2	1,510	~	1,510	5,760
Other Income	3	~	~	~	3,561
<u>Total Incoming Resources</u>		<u>3,265</u>	<u>~</u>	<u>3,265</u>	<u>12,821</u>
 <u>Resources Expended</u>					
Charitable activities	4	3,819	~	3,819	6,295
Governance costs		150	~	150	~
<u>Total Resources Expended</u>		<u>3,969</u>	<u>~</u>	<u>3,969</u>	<u>6,295</u>
 <u>Excess of receipts over payments</u>					
		~	~	~	6,526
 <u>Excess of payments over receipts</u>					
		-704	~	-704	~
 Total funds brought forward					
		<u>6,526</u>	<u>~</u>	<u>6,526</u>	<u>~</u>
 Total funds carried forward					
		<u>5,822</u>	<u>~</u>	<u>5,822</u>	<u>6,526</u>

STATEMENT OF BALANCESYEAR ENDED 1 JULY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & deposit balances</u>				
Balances brought forward	6,526	~	6,526	~
Movement in year				
Excess of receipts over payments	~	~	~	6,526
Excess of payments over receipts	<u>-704</u>	<u>~</u>	<u>-704</u>	<u>~</u>
Balances carried forward	5. <u>5,822</u>	<u>~</u>	<u>5,822</u>	<u>6,526</u>

The accounts were approved by the Committee on 13 February 2026

For and on behalf of the Committee

..... Louise Miller Whitelaw, Officer

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 1 JULY 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, approved by Shotts Bon Accord Football Academy and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the Committee in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Committee for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Committees' discretion to apply the fund.

Incoming resources

All donations are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 1 JULY 2025

Accounting Policies (CONT'D)

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, vested in the Shotts Bon Accord Football Academy. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the year in which the liability arises.

Taxation

Shotts Bon Accord Football Academy is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 1 JULY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
1. <u>Voluntary Income</u>				
Grants	1,755	~	1,755	3,000
Donations	~	~	~	500
	<u>1,755</u>	<u>~</u>	<u>1,755</u>	<u>3,500</u>
2. <u>Activities for Generating Funds</u>				
Fees	1,510	~	1,510	1,760
Course Money Received	~	~	~	375
Kit Money Received	~	~	~	3,625
	<u>1,510</u>	<u>~</u>	<u>1,510</u>	<u>5,760</u>
3. <u>Other Income</u>				
Bank Opening Balance	~	~	~	3,561

NOTES TO THE ACCOUNTS

YEAR ENDED 1 JULY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
4. <u>Analysis of payments</u>				
Ordinary activities				
Pitch Hire Fees	~	~	~	566
Training Facility Hire Fees	73	~	73	~
Coaching Badges	490	~	490	75
Kits	~	~	~	3,104
Equipment	1,009	~	1,009	350
First Aid Equipment	~	~	~	425
Plaques & Trophies	83	~	83	~
First Aid/Training Courses	620	~	620	400
Park Murial Artwork	~	~	~	1,200
Advertising	132	~	132	120
Club Ties	1,277	~	1,277	~
Sundry Expenses	135	~	135	55
	<u>3,819</u>	<u>~</u>	<u>3,819</u>	<u>6,295</u>
Governance Costs				
Accountancy Fee	150	~	150	~

5. Movement in Funds

	At 02/07/2024 £	Incoming Resources £	Resources Expended £	At 01/07/2025 £
Restricted Funds	~	~	~	~
Unrestricted Funds	6,526	3,265	3,969	5,822
Total Funds	<u>6,526</u>	<u>3,265</u>	<u>3,969</u>	<u>5,822</u>

6. The bank balance at 1 July 2024 is the amount held by the organisation before becoming a charity.