

BB14 SCIO

Financial Statements

for the period from 11th December 2024 to

31st December 2025

BB14 SCIO

Trustees Report on the Financial Statements for the period ended 31st December 2025

The Trustees submit their annual report and financial statements for the period ended 31st December 2025.

Objectives and activities

BB14 was established in remembrance of **Ben Bradford**, who tragically passed away at home on 25th May 2024, aged 16, due to Sudden Unexplained Death in Childhood (SUDC). Ben was a passionate footballer who proudly wore the number 14 shirt for Cove Youth FC from the age of five. The charity exists to honour his kindness, generosity, and love of football, and to continue his legacy by making a positive difference to young people and communities across the city.

The organisation is established for charitable purposes only. Its core objective is to **advance public participation in sport**, principally, but not exclusively, among young people, and through this, to contribute positively to community mental health and wellbeing. To achieve this, BB14 aims to:

- **Promote and provide facilities** that enable participation in sport, with a particular focus on association football.
- **Support initiatives that remove financial barriers**, ensuring that young people who might otherwise be excluded have the opportunity to take part in sport.
- **Work in partnership with other organisations** to maximise impact and deliver activities that align with the charity's purposes.

Achievements and performance

BB14 entered 2025 as Aberdeen's newest charity, having been formally registered as a Scottish Charitable Incorporated Organisation (SCIO) on 11th December 2024. Our primary objective for the year has been to progress the development of a new **FIFA-approved 3G floodlit community facility** at the Cove Gateway Campus. This much-needed asset for the south of Aberdeen will provide a long-term base for BB14 operations and play a central role in ensuring the sustainability of our community programmes.

Throughout 2025, BB14 has made significant progress in building visibility, credibility, and community engagement across Aberdeen. We have adopted a proactive approach to establishing our presence, delivering fundraising activities, forming strategic partnerships, and beginning the rollout of our community-focused initiatives.

A growing team of dedicated BB14 volunteers has played a vital role in our achievements. During the year, volunteers organised, coached, or participated in a wide range of events, including:

- Balmoral Fun Run
- Grassroots Development Age Football Festivals
- Edinburgh Marathon
- Great Glencoe Challenge
- Celtman Extreme Triathlon
- Inclusive School Holiday Football Camps
- Munro Expedition - 7 summits in 7 days
- Business Masters Tournament
- Ride the North

These activities have strengthened community connections, raised essential funds, and increased awareness of BB14's mission and values. They also demonstrate the commitment and energy of our volunteer base, which continues to grow as the charity develops.

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Financial review

During 2025, the organisation focused on raising the significant funds required to progress its key project: the construction of a full-size, FIFA-approved, floodlit all-weather facility. A comprehensive programme of fundraising events was delivered throughout the year, supported entirely by volunteers. These efforts have resulted in a strong financial position and have created the foundation for a planned application to the Scottish FA 'Pitching In' funding programme in early 2026.

To support efficient income management, the Trustees implemented an electronic donation platform via the Government Gateway, linked to the HMRC online system. This enables automated and timely recovery of Gift Aid, where eligible, and has proven to be an effective decision that has maximised income without additional administrative burden or cost.

Our corporate partnerships have also played a vital role in strengthening the charity's financial position. Significant in-kind and monetary support has been secured, offsetting costs that would otherwise have appeared as expenditure. The Trustees have maintained a rigorous approach to financial control, ensuring that all outgoing costs are necessary, proportionate, and aligned with the charity's objectives.

Delivery of our community programmes has been made possible through our partnership with our SFA affiliated grassroots club, supported further by national funding streams and supplemented by continued corporate donations.

Overall, the organisation's prudent and robust financial management has positioned BB14 strongly to progress its primary project objective while also enabling the charity to begin supporting other organisations whose aims align with our values and approach.

Reserves policy

All operational activity delivered during 2025 was supported entirely by volunteers, resulting in minimal operational expenditure. This approach has enabled the charity to maximise the funds retained for future capital investment and to strengthen its overall financial position.

The organisation's reserves policy is to continue building available funds to support the anticipated capital expenditure associated with the Phase 1 pitch development project, which is estimated to require approximately £1 million. The Trustees are committed to maintaining sufficient reserves to ensure the project can progress responsibly and sustainably alongside any secured 3rd party funding.

Plans for future periods

The organisation will continue to focus on widening community participation in sport, with particular emphasis on supporting young people who may face financial barriers to involvement. We will work closely with our corporate partners to ensure that this objective is delivered in a financially responsible manner, while maintaining momentum toward commencing construction of our key capital project.

Plans are in place to strengthen the BB14 team to support organisational growth and enhance our public profile. This includes improving our website, increasing the consistency and reach of our social media presence, and further developing both community and corporate relationships.

We will also continue to engage with individuals, funders, and partner organisations to identify and secure suitable funding opportunities. The Trustees will assess each opportunity to ensure alignment with BB14's values, objectives, and long-term strategy.

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Structure, governance, and management

The organisation is governed by its constitution, which sets out the powers and responsibilities of the Trustees. The affairs and property of BB14 are managed by the Board of Trustees, who may delegate specific duties to individuals or sub-groups as required. As the administrative and operational demands of the charity have continued to grow, the use of sub-groups has become increasingly important. This approach enables the charity to make effective use of the skills and interests of its members, while ensuring responsibilities are shared appropriately and managed efficiently.

Trustees/members' induction and training

The initial Trustees were appointed at the inception of the charity and continue to serve, supported by the Chair. Coaches involved in delivering community programmes hold the appropriate qualifications, supported through our partnership with our SFA affiliated grassroots club and other local organisations.

All BB14 Trustees are aware of their responsibilities under Scottish charity law, including the regulatory framework established by OSCR and the requirements of the Charities and Trustee Investment (Scotland) Act 2005. Trustees remain committed to maintaining good governance and ensuring that their knowledge and understanding of their duties are kept up to date.

Related parties

BB14 has established strong and positive working relationships with several key organisations, including the Scottish Football Association, Aberdeen FC Community Trust, the Russell Anderson Foundation, Cove Youth Football Club, and the Muir Group. These partnerships support the delivery of our charitable activities, enhance community engagement, and contribute to the development of our programmes and facilities.

Risk assessment

The principal risk facing the organisation is the potential shortfall in funds required to deliver BB14's activities and achieve its core objectives, particularly if there is a reduction in community or corporate support. To manage this, the organisation will continue to balance the need to build reserves with the priority of securing sufficient capital to progress the Phase 1 construction project. At the same time, BB14 will utilise national and local funding streams to support the delivery of community programmes in line with its charitable purposes.

The Trustees recognise their responsibility to identify, assess, and manage the key risks facing the charity. A proportionate risk-management approach is in place, with regular consideration given to financial, operational, safeguarding, and governance risks. The Board monitors these areas throughout the year and implements appropriate controls to mitigate potential impact.

As the charity continues to grow, particularly in relation to its capital development project, the Trustees will further strengthen risk-management processes. This will include the increased use of sub-groups and the engagement of specialist advice where appropriate.

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Trustees Report on the Financial Statements for the period ended 31st December 2025

Trustees and Charity Information

Trustees:

Mike Bradford
Donna Braford
Julie Jamieson
Diane Allan
Donald Smith

Principal address:

23 Charleston View
Cove
Aberdeen
AB12 3QG

Charities reference:

SCO53851

Contact Details:

info@bb14.co.uk
www.bb14.co.uk

Social Media Platforms:

Find BB14 on Facebook & Instagram

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Trustees Report on the Financial Statements for the period ended 31st December 2025

Responsibilities of the trustees in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the methods and principles in the applicable Charities SORP;
- (c) make judgments and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Trustees on



Julie Jamieson
Trustee

12th March 2026

BB14 SCIO
Scottish Charity Number SCO53851

Report by the Independent Examiner

I report on the accounts of the charity for the period ended 31st December 2025 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The 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) (a) to (c) 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 (as amended). 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 matters have come to my attention

1. which give 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.



David S. Minett CA

Partner
James Milne
Chartered Accountants
5 Bon Accord Square
Aberdeen
AB11 6XZ

12.3.26

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Statement of Financial Activities for the period ended 31st December 2025

	Note	2025 Total Funds £
Income and endowments from:		
Donations and fundraising	2	380,081
Total income		<u>380,081</u>
Expenditure on:		
Raising funds	3	70,624
Charitable activities	4	4,884
Total expenditure		<u>75,508</u>
Net movement in funds for year		304,573
Total funds brought forward		<u>-</u>
Total funds carried forward		<u>304,573</u>

All funds are unrestricted

The notes on pages 8 and 9 form an integral part of these financial statements.

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Balance Sheet at 31st December 2025

	Note	2025	
		£	£
Current assets			
Debtors	6		938
Cash at bank and in hand			<u>303,635</u>
			304,573
Creditors: amounts falling due within one year			<u>-</u>
Net assets			<u><u>304,573</u></u>
Funds			
General - unrestricted			<u><u>304,573</u></u>

Approved by the Committee on



Julie Jamieson
Trustee

12th March 2026



Diane Allan
Trustee

12th March 2026

The notes on pages 8 and 9 form an integral part of these financial statements.

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Notes to the Financial Statements for the period ended 31st December 2025

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention as modified by and the restatement of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The SCIO constitutes a public benefit entity as defined by FRS102.

1.2 Legacies and donations

Legacies and donations are included in the financial statements when receivable and on an accruals basis to the extent that the monetary value can be reasonably quantified.

1.3 Taxation

The Association is a registered charity and is therefore exempt from taxation.

1.4 Support costs

Support costs include the costs associated with constitutional and statutory requirements and are recognised on an accruals basis.

1.5 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.6 Cash at bank

Cash at bank includes balances within accessible bank accounts with no maturity date.

1.7 Creditors

Creditors are recognised where the association has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.8 Financial instruments

The association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the Financial Statements for the period ended 31st December 2025

2. Voluntary income

	2025 £
Donations and fundraising	371,241
Gift aid recovered	8,818
Card cashback	22
	<u>380,081</u>

3. Costs of generating voluntary income

	2025 £
Fundraising expenses	<u>70,624</u>

4. Charitable activities

	2025 £
Insurance	153
Professional survey and site fees	2,460
Website and promotional materials	771
Attendance at charity dinner	1,500
	<u>4,884</u>

5. Related party transactions and member's expenses and remuneration

No trustee received any remuneration for their duties carried out in the period. There were no expenses paid to the trustees in the year.

6. Debtors

	2025 £
Prepayments	<u>938</u>