

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 August 2025
for
Forres Area Soccer 7's**

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

Forres Area Soccer 7's

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Forres Area Soccer 7's

Report of the Trustees For The Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's purpose is the advancement of public participation in sport, specifically participation in football by children of all abilities.

Significant activities

Between February and October, the charity run regular football matches on Sunday's as well as training sessions on Wednesday and Thursday Evening's for children aged between 4 and 16 regardless of their ability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Forres Area Soccer 7's is a Scottish Charitable Incorporated Organisation (SCIO) and its management and operations are governed by its constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046780

Principal address

Grant Park Pavilion
South Street
Forres
Moray

Trustees

T Smith
P Lynch
S Thomson
J Ritchie
G Roberts (resigned 28.11.24)
D Simpson

Independent Examiner

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

Approved by order of the board of trustees on 21 May 2026 and signed on its behalf by:

T Smith - Trustee



Independent Examiner's Report to the Trustees of Forres Area Soccer 7's

I report on the accounts for the year ended 31 August 2025 set out on pages three to nine.

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 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



Anthony D Palombo BA FCCA
The Association of Chartered Certified Accountants

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

21 May 2026

Forres Area Soccer 7's

**Statement of Financial Activities
For The Year Ended 31 August 2025**

		31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,580	10,068
Other trading activities	2	4,349	2,505
Investment income	3	86	137
Total		<u>17,015</u>	<u>12,710</u>
EXPENDITURE ON			
Raising funds		4,571	5,411
Charitable activities			
Charitable activities		15,952	11,377
Total		<u>20,523</u>	<u>16,788</u>
NET INCOME/(EXPENDITURE)		(3,508)	(4,078)
RECONCILIATION OF FUNDS			
Total funds brought forward		9,620	13,698
TOTAL FUNDS CARRIED FORWARD		<u><u>6,112</u></u>	<u><u>9,620</u></u>

The notes form part of these financial statements

Forres Area Soccer 7's

Balance Sheet 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	6	2,357	2,772
CURRENT ASSETS			
Debtors	7	600	1,350
Cash at bank and in hand		3,905	6,248
		<u>4,505</u>	<u>7,598</u>
CREDITORS			
Amounts falling due within one year	8	(750)	(750)
NET CURRENT ASSETS		<u>3,755</u>	<u>6,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,112	9,620
NET ASSETS		<u>6,112</u>	<u>9,620</u>
FUNDS	9		
Unrestricted funds		6,112	9,620
TOTAL FUNDS		<u>6,112</u>	<u>9,620</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2026 and were signed on its behalf by:

T Smith - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	3,749	1,905
Sponsorships	600	600
	4,349	2,505

Forres Area Soccer 7's

Notes to the Financial Statements - continued For The Year Ended 31 August 2025

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	<u>86</u>	<u>137</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,068
Other trading activities	2,505
Investment income	<u>137</u>
Total	<u>12,710</u>
EXPENDITURE ON	
Raising funds	5,411
Charitable activities	
Charitable activities	<u>11,377</u>
Total	<u>16,788</u>
NET INCOME/(EXPENDITURE)	(4,078)
RECONCILIATION OF FUNDS	
Total funds brought forward	13,698
TOTAL FUNDS CARRIED FORWARD	<u><u>9,620</u></u>

Forres Area Soccer 7's

Notes to the Financial Statements - continued For The Year Ended 31 August 2025

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2024 and 31 August 2025	8,613
DEPRECIATION	
At 1 September 2024	5,841
Charge for year	415
At 31 August 2025	6,256
NET BOOK VALUE	
At 31 August 2025	2,357
At 31 August 2024	2,772

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade debtors	600	1,350

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Other creditors	750	750

9. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	9,620	(3,508)	6,112
TOTAL FUNDS	9,620	(3,508)	6,112

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,015	(20,523)	(3,508)
TOTAL FUNDS	17,015	(20,523)	(3,508)

Forres Area Soccer 7's

Notes to the Financial Statements - continued For The Year Ended 31 August 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	13,698	(4,078)	9,620
TOTAL FUNDS	<u>13,698</u>	<u>(4,078)</u>	<u>9,620</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,710	(16,788)	(4,078)
TOTAL FUNDS	<u>12,710</u>	<u>(16,788)</u>	<u>(4,078)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	13,698	(7,586)	6,112
TOTAL FUNDS	<u>13,698</u>	<u>(7,586)</u>	<u>6,112</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,725	(37,311)	(7,586)
TOTAL FUNDS	<u>29,725</u>	<u>(37,311)</u>	<u>(7,586)</u>

Forres Area Soccer 7's

**Notes to the Financial Statements - continued
For The Year Ended 31 August 2025**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Forres Area Soccer 7's**Detailed Statement of Financial Activities
For The Year Ended 31 August 2025**

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,750	650
Subscriptions	5,502	5,677
Kitchen Sales	3,431	3,421
Vienenburg	188	320
Bowlers 50/50 split	1,209	-
Forres Girls 50/50	500	-
	12,580	10,068
Other trading activities		
Fundraising events	3,749	1,905
Sponsorships	600	600
	4,349	2,505
Investment income		
Deposit account interest	86	137
Total incoming resources	17,015	12,710
EXPENDITURE		
Other trading activities		
Purchases	4,571	5,411
Charitable activities		
Insurance	2,086	332
Light and heat	868	1,214
Telephone	389	1,618
Office costs	605	644
Advertising and events	2,842	1,460
Sundries	-	213
Vienenburg expenses	2,447	1,512
Repairs and renewals	4,381	3,027
Staff entertaining	48	-
Donations and gifts	1,125	100
Plant and machinery	416	489
	15,207	10,609
Support costs		
Other		
Accountancy	745	768
Total resources expended	20,523	16,788
Net expenditure	<u>(3,508)</u>	<u>(4,078)</u>

This page does not form part of the statutory financial statements