Charity registration number SC046210

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2025

JRW HOGG & THORBURN
chartered accountants

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mr C McKenzie | |
| | Mr J Tait | |
| | A Cranston | |
| | J Sloggie | (Appointed 2 November 2025) |
| | Iain McNichol | (Appointed 2 November 2025) |
| **Charity registration** | Scotland | SC046210 |
| **Independent examiner** | Joanne Gibson<br>JRW Hogg & Thorburn LLP<br>Chartered Accountants<br>19 Buccleuch Street<br>Hawick<br>Roxburghshire<br>TD9 0HL | |

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

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# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**
**Objectives and aims**

The principal objective of the charity is to advance participation in the sport of youth football by:

- Promoting and encouraging the playing of the sport to all youths aged 4-21 years of age
- Organising, managing and developing youth football for all members of the club
- Being members of appropriate leagues for the purpose of establishing regular competitive play for the club's representative teams
- Providing training and playing facilities for members
- Promoting and maintaining the highest standards of technical competence and safety in the sport
- Providing equal opportunities for successful participation by all sections of the community
- To deliver age-appropriate coaching to support long term player development.
- Provide well organised, regular and enjoyable training sessions and games.
- To encourage all players to try their best and make the most of their abilities.
- To offer a challenging but supportive environment where children/players can learn from their mistakes without undue pressure and anxiety.
- To promote good behaviour and respect for others.
- Provide a platform to introduce football to the youth population of the immediate and surrounding community.
- Provide and instill a code of conduct for acceptable behaviour for players and parents.

**Achievements and performance**

*Significant activities and achievements against objectives*

The charity was established in 2015 and has since successfully promoted the participation of youths in the sport of football with around 350 youths between the ages of 5 and 18 playing for the club.
The club offers regular training sessions and playing facilities for its members as well as involvement in competitive leagues once the appropriate age is reached.
We consider the following as our main achievements during the year:
- On the pitch this year saw continued progression with 11 aside teams and younger age groups continuing to play at increasingly higher levels reaching latter stages of local and national competition.
- We had 3 youth players moved to the adult's 1st team permanently through our pathway.
- Increased participation in holiday festivals/tournaments giving our local youngsters a chance to both holiday and play football creating lifetime memories.
- The rapid growth of the club in both the boys and girls' sections continues post Covid pandemic with high numbers across the younger age groups indicating future expansion in club numbers.
- Arniston Academy in association with BKFC continues to grow our future youngest recruits and identify coaches for this age group. 2025 saw the 2019 age group 'graduate' from the academy to the club.
- BKFC continue to run sessions for us on Friday afternoons covering Goalkeeping, fun for all sessions and for the younger players.
- With Arniston Park now having a portacabin toilet facility, the focus there continues to be gradual saving of a future resurfacing fund. We also upgraded the goals in the Astro during 2025 to increase the size & safety for players.
- Birkenside Park working well with the 3 x 7 aside football pitches hosting weekly football.
- Club development officer working with the club to support our growth.
- Early discussions on future redevelopment of Goreglen pavilion for club and community use.

**Financial review**

During the year, income of £75,806 was received. Expenditure totalled £72,323. Total reserves as 31st December 2025 stood at £83,843.

*Going concern*

Football continued to run at pace during 2025 with no concerns to note from consideration of ongoing worldwide events.

*Reserves policy*

The club reserves stand at roughly £80,000. Through monthly subscriptions, funds go towards purchasing new kit and training equipment for all our age group players, payment for training and match facilities including referee's payment as well as for any adhoc upkeep costs for the care and maintenance of Arniston Park and the Pavilion at Gore Glen.
The reserves fund is being managed each year as we look at restricting some funds towards future surface replacement of Arniston Park and options for future enhancement of facilities. Goreglen pavilion has been identified as our next infrastructure development.
2026 will again see a sharp increase in expenditure costs for both players kit as well as equipment as the number of players and teams increases.

**FUTURE PLANS**

The club continues to grow at a rapid rate. The key priority is to support that growth by putting the key foundations in place. The club, along with support from Midlothian Council have set up Birkenside Park with 3 x 7 aside pitches. Working alongside the 11 and 9 aside pitches at Goreglen, they provide areas across the age groups for the club. We are also looking to put clear procedures in place for all coaches to follow.

With the toilet facilities having been added to the Arniston Park site during 2022 the main training site is a key part of the club infrastructure. Financially the aim is to grow the resurfacing fund for Arniston Park while also acknowledging that the day to day running costs of the club increase with the rise in the number of players and sides. With these sites now joining Goreglen as the key sites for football, the club will now look at the potential for redevelopment of Goreglen pavilion for both club and community use. The provision of a full size 11 aside Astro facility for Gorebridge and the surrounding area is key and the club aims to work to support the Newbyres Trust on that vital requirement for the local community.

On the pitch we aim to expand the teams with the aim of providing football for all age groups at Arniston Rangers YFC. The club is working with Arniston Rangers FC to provide a pathway for both boys and girls right through to Senior football. We have assisted with the creation of the under 20s team at Arniston, with a few players now making the transition to senior football. Furthermore, we are also helping with the creation of Arniston Rangers Women's team. 2025 has saw the creation of a new under 16 girls team, creating a full youth football pathway through to Senior Women's football.

We will continue to work with our club development officer to explore ways of increasing the club both on and off the park to increase the provision of football for the local community.

**Structure, governance and management**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 16th December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Mr C McKenzie | |
| Mr J Tait | |
| Mr G McCardle | (Resigned 2 November 2025) |
| A Cranston | |
| J Sloggie | (Appointed 2 November 2025) |
| Iain McNichol | (Appointed 2 November 2025) |

*Recruitment and appointment of trustees*

Trustees are appointed in line with the Trustees Act, generally appointed when a trustee or Chair steps down. The candidates are nominated and put to a vote. A nomination is made and requires at least 2 votes. As long as there are no objections and existing trustees agree the candidate will be appointed. This is usually undertaken at the AGM but trustees can be appointed at in time in line with clause 18 of the Trustee Act.

The trustees' report was approved by the Board of Trustees.

A Cranston
**Trustee**

8 October 2026

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF ARNISTON RANGERS YOUTH FOOTBALL CLUB

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 14.

**Respective responsibilities of trustees and examiner**

The charity trustees (who are also the directors of Arniston Rangers Youth Football Club for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

**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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**Joanne Gibson**
JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL
Date: ....09/10/26.

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

## FOR THE YEAR ENDED 31 DECEMBER 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 2 | 80 | - | 80 | 2,104 | - | 2,104 |
| Charitable activities | | | | | | | - |
| Sport and activities | 3 | 45,498 | - | 45,498 | 41,714 | - | 41,714 |
| Other trading activities | 4 | 29,426 | - | 29,426 | 21,991 | - | 21,991 |
| Investments | 5 | 802 | - | 802 | 880 | - | 880 |
| **Total income** | | 75,806 | - | 75,806 | 66,689 | - | 66,689 |
| **Expenditure on:** | | | | | | | |
| Raising funds | 6 | 188 | - | 188 | 257 | - | 257 |
| Charitable activities | | | | | | | |
| Sport and activities | 7 | 68,760 | 3,375 | 72,135 | 52,322 | 8,775 | 61,097 |
| **Total expenditure** | | 68,948 | 3,375 | 72,323 | 52,579 | 8,775 | 61,354 |
| **Net income/(expenditure) and movement in funds** | | 6,858 | (3,375) | 3,483 | 14,110 | (8,775) | 5,335 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 January 2025 | | 76,985 | 3,375 | 80,360 | 62,875 | 12,150 | 75,025 |
| **Fund balances at 31 December 2025** | | 83,843 | - | 83,843 | 76,985 | 3,375 | 80,360 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## BALANCE SHEET

## AS AT 31 DECEMBER 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Stocks | **13** | 750 | | - | |
| Debtors | **14** | 2,415 | | - | |
| Cash at bank and in hand | | 82,790 | | 80,961 | |
| | | 85,955 | | 80,961 | |
| **Creditors: amounts falling due within one year** | | | | | |
| Other creditors | **15** | 2,112 | | 601 | |
| **Net current assets** | | | 83,843 | | 80,360 |
| **The funds of the charity** | | | | | |
| Restricted income funds | **16** | | - | | 3,375 |
| Unrestricted funds | **17** | | 83,843 | | 76,985 |
| | | | 83,843 | | 80,360 |

The notes on pages 7 to 14 form part of these financial statements.

The financial statements were approved by the trustees on 8 October 2026

A Cranston
**Trustee**

J Sloggie
**Trustee**

# ARNISTON RANGERS YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

### 1 Accounting policies

**Charity information**

Arniston Rangers Youth Football Club Scottish is a Charitable Incorporated Organisation (SCIO).

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## 1 Accounting policies (Continued)

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## 2 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Donations and gifts | 80 | 1,104 |
| Grants | - | 1,000 |
| | 80 | 2,104 |

## 3 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Sport and activities** | | |
| Players Fees | 45,108 | 40,534 |
| Arniston cup income | - | 1,180 |
| 2017's tournament income | 390 | - |
| | 45,498 | 41,714 |

## 4 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Fundraising events | 19,381 | 11,862 |
| Hat, scarf & clothing sales | - | 960 |
| Sponsorships | 4,825 | 3,550 |
| Pitch hire income | 5,220 | 5,619 |
| Other trading activities | 29,426 | 21,991 |

## 5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 802 | 880 |

## 6 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Trading costs** | | |
| Property repairs | 188 | 257 |

## 7 Expenditure on charitable activities

| | Sport and activities 2025 £ | Sport and activities 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Referee and pitch hire | 14,010 | 14,916 |
| Clothing costs | 18,783 | 17,144 |
| Training | 7,513 | 11,272 |
| Tournament fees | 17,113 | 4,603 |
| Arniston cup expenditure | - | 1,160 |
| Equipment | 5,113 | 5,672 |
| Toilet unit costs | - | 19 |
| Donations | 2,702 | - |
| Advertising | 379 | - |
| | 65,613 | 54,786 |
| **Share of support and governance costs (see note 8)** | | |
| Support | 6,522 | 6,311 |
| | 72,135 | 61,097 |
| **Analysis by fund** | | |
| Unrestricted funds | 68,760 | 52,322 |
| Restricted funds | 3,375 | 8,775 |
| | 72,135 | 61,097 |

## 8 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Insurance | 2,818 | 3,770 |
| Sundries | 2,538 | 1,509 |
| Bank charges | 146 | 42 |
| Governance costs | 1,020 | 990 |
| | 6,522 | 6,311 |
| **Analysed between:** | | |
| Sport and activities | 6,522 | 6,311 |

## 9 Net movement in funds

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,020 | 990 |

## 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 11 Employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|---|---|---|
| | Number | Number |
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Stocks

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Raw materials and consumables | 750 | - |

## 14 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 2,415 | - |

## 15 Other creditors falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | - | 1 |
| Other creditors | 2,112 | 600 |
| | 2,112 | 601 |

## 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

**SFA Growth Officer Funds** - relates to costs associated with employing a growth officer

| | At 1 January 2025 | Resources expended | At 31 December 2025 |
|---|---|---|---|
| | £ | £ | £ |
| SFA Growth Officer Funds | 3,375 | (3,375) | - |

| Previous year: | At 1 January 2024 | Resources expended | At 31 December 2024 |
|---|---|---|---|
| | £ | £ | £ |
| | 12,150 | (8,775) | 3,375 |

## 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2025 | Incoming resources | Resources expended | At 31 December 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 76,985 | 75,806 | (68,948) | 83,843 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 62,875 | 66,689 | (52,579) | 76,985 |

## 18 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 31 December 2025:** | | | |
| Current assets/(liabilities) | 83,843 | - | 83,843 |
| | 83,843 | - | 83,843 |

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|
| **At 31 December 2024:** | | | |
| Current assets/(liabilities) | 76,985 | 3,375 | 80,360 |
| | 76,985 | 3,375 | 80,360 |

## 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).