

Charity Number: SC049406

**Broughty United Community Club SCIO
Trustees' Annual Report and Financial Statements
For the year ended 30 June 2025**

Broughty United Community Club SCIO

Report of the Trustees

The Trustees of Broughty United Community Club SCIO hereby submit their report and accounts for the year ended 30 June 2025.

Legal and Administrative Details

Current Trustees

Harry Locherty	Chairperson & Treasurer
Gary Denchfield	Vice-Chairperson
Iain Birnie	Secretary
Roger Wallace	
Robbie Watson	
Danny Kelly	

Contact address

Broughty United Community Club SCIO
24 Fernie Gardens
Dundee
DD5 3BU

Bankers

The Royal Bank of Scotland plc
Dundee Chief Office (F) Branch
3 High Street
Dundee
DD1 9LY

Report of the Trustees

Recruitment and Appointment of Trustees

Broughty United Community Club SCIO is a registered charity in Scotland. The trustees are shown on page one. The Executive Committee, which consists of trustees and committee members administers the Club. The trustees are elected at the annual general meeting, trustees serve for one year with re-election required thereafter.

The main duties of the Executive Committee are to uphold the aims and objectives of the Club and represent the Club. The committee hold regular meetings, are responsible for monitoring and controlling the financial position, and for the strategic direction and governance of the Club.

Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 25 June 2019 and is governed by its constitution which was adopted in June 2019. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 1 July 2019. It has a single tier structure and as such the trustees are the members of the charity.

Charitable Purposes

The objects of the club are the advancement of public participation in sport. This will be achieved through providing opportunities for young people between the ages of 6 and 18 to participate in sport (particularly football), develop new skills, and meet new friends in a fun, friendly and safe environment. We will encourage enjoyment of sport while transferring values of respect, teamwork, and enthusiasm.

Activities and Achievements

In the year, the Club has continued to operate football teams and developed its involvement with the local community. With 18 teams/age groups and over 360 participating players, the Club provided a full pathway from Fun Fours and Super 5's, through 7-a-side and 9-a-side, onto full 11-a-side up to Under 18's.

Through the Club's affiliation to Dundee East Community Sports Club, of which the Club is a founding member, pathways are available outwith youth football, for example to girls, ladies, amateur, junior, over 35's and walking football.

Trustee Remuneration and Expense

The trustees did not receive any remuneration or expenses during the year.

Financial Review

The principal funding source of the Club is the monthly fees received. Additional income is generated through fundraising activities and sponsorship.

The results for the year are set out in the attached accounts which show a surplus of £4,188 (2024 – £5,040).

The Club is grateful to the coaches and volunteers for their time and commitment in running the teams and activities. The financial results stated in the Receipts and Payments statement do not reflect the value of donated services, or goods or facilities.

Reserves Policy

Given the nature of the activities of the charity and the way funding is received, no formal reserves policy is in place.

Broughty United Community Club SCIO

The Club holds designated funds in relation to each team. Income, such as team fundraisers generated for that team, will be designated to the team to meet team specific expenditure.

Approved by the trustees and signed on their behalf by:



.....
Harry Locherty, Chairperson

Date: 27 March 2026

Independent Examiner's Report to the trustees of Broughty United Community Club SCIO

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 5 to 7.

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



.....
Philip Duncan
FCCA

Date: 27 March 2026

**Receipts and payments accounts
For the year ended 30 June 2025**

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Receipts					
Donations	4	47,602	-	47,602	41,704
Gift aid		7,537	-	7,537	6,804
Grants		-	5,500	5,500	1,250
Fundraising and sponsors		75,285	-	75,285	20,608
Bank interest		196	-	196	218
Receipts from charitable activities: Affiliation fees		43,428	-	43,428	38,856
		<u>174,048</u>	<u>5,500</u>	<u>179,548</u>	<u>109,440</u>
Payments					
Fundraising costs		51,026	-	51,026	11,742
Donations		-	-	-	-
Payments for charitable activities:					
Facilities costs		41,172	5,500	46,672	29,008
Coaching courses		1,145	-	1,145	2,235
Strips and equipment		51,802	-	51,802	39,607
Matchday expenses		14,405	-	14,405	11,924
Administration expenses		10,310	-	10,310	9,884
Total payments for charitable activities		<u>169,860</u>	<u>5,500</u>	<u>175,360</u>	<u>104,400</u>
Governance Costs:					
Independent Examination Fee		-	-	-	-
Total Governance Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total payments		<u>169,860</u>	<u>5,500</u>	<u>175,360</u>	<u>104,400</u>
Surplus/(deficit) for year		<u>4,188</u>	<u>-</u>	<u>4,188</u>	<u>5,040</u>
Reconciliation of funds: Funds brought forward		<u>28,293</u>	<u>-</u>	<u>28,293</u>	<u>23,253</u>
At 30 June 2025		<u>32,481</u>	<u>-</u>	<u>32,481</u>	<u>28,293</u>

Broughty United Community Club SCIO

**Statement of Balances
As at 30 June 2025**

	Notes	2025 £	2024 £
Bank and Cash in hand			
Opening balances		28,293	23,253
Surplus/(deficit) for year		4,188	5,040
		<hr/>	<hr/>
		32,481	28,293
		<hr/>	<hr/>
Funds			
Unrestricted funds	5	32,481	28,293
Restricted funds	5	-	-
		<hr/>	<hr/>
		32,481	28,293
		=====	=====

Approved by the trustees and signed on their behalf by:



Harry Locherty, Chairperson

Date: 27 March 2026

**Notes to the Financial Statements
For the period ended 30 June 2025**

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related Parties

Six trustees had expense reimbursements totalling £8,067 (2024 – four trustees £2,466). The expenses related to expenditure incurred on behalf of the Club.

4. Donations

	2025 Total £	2024 Total £
Periodic donations	46,271	40,804
Dundee Sports Dinner	550	500
H Locherty	781	-
Allan Brown All Trades Ltd	-	400
	<u>47,602</u>	<u>41,704</u>
	=====	=====

5. Reserves

	Unrestricted £	Restricted £	Total £
Reserves at 1 July 2024	28,293	-	28,293
Receipts in the year	174,048	5,500	179,548
Payments in the year	(169,860)	(5,500)	(175,360)
Transfers	-	-	-
	<u>32,481</u>	<u>-</u>	<u>32,481</u>
	=====	=====	=====

During the year, the Club has designated funds for individual teams. This represents amounts received and spent from fundraising activities undertaken by each of the teams during the period and the balances on transfer to the SCIO. The balance included in unrestricted reserves at the year-end amounted to £14,996 (2024 - £8,639).