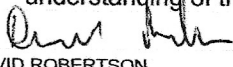


APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Lochend Football Academy					
Registered charity number	SC	051226					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	09	2024		31	08	2025
Set out on pages	1 to 3 (inclusive) of the Paper Apart attached as relative hereto						(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:	 Name: DAVID ROBERTSON			Date: 28 April 2026			
Relevant professional qualification(s) or body (if any):	Reporting Accountants						
Address:	24 Hamilton Drive West Edinburgh EH15 1NR						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

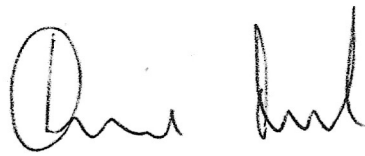
Profit and Loss

Lochend Football Academy For the year ended 31 August 2025

	2025
Turnover	
Club Fundraising	1,937.69
Concept App Team Fee Pay	64,475.68
GOCARDLESS - Sales	225.96
Grant Income	11,256.28
Lets	10,360.00
Sales	2,161.32
Signage - Sales	375.00
Total Turnover	90,791.93
Cost of Sales	
Direct Wages	45,786.75
Total Cost of Sales	45,786.75
Gross Profit	45,005.18
Administrative Costs	
Advertising & Marketing	500.00
Audit & Accountancy fees	2,959.04
Bank Fees	198.47
Cleaning	186.35
Coach Training	367.20
Coaching Costs	5,248.01
Entertainment-100% business	374.83
equipment for club	13,037.96
General Expenses	619.47
Go-cardless	18.55
Insurance	570.00
IT Software and Consumables	471.60
Legal Expenses	600.00
Light, Power, Heating	(3,407.17)
Medical Insurance	237.00
Pensions Costs	466.44
Pitches / Refs Outgoings	12,699.83
Printing & Stationery	53.81
Rent	2,000.00
Repairs & Maintenance	1,935.38
Strips & Kit	846.35
SYFA & ESSDA Registrations	539.00
Telephone & Internet	331.01
Travel & Subsistence	875.26
Total Administrative Costs	41,728.39

2025

Operating Profit	3,276.79
Profit on Ordinary Activities Before Taxation	3,276.79
Profit after Taxation	3,276.79

A handwritten signature in black ink, consisting of a large capital 'D' followed by a series of loops and a final vertical stroke.

Balance Sheet

Lochend Football Academy
As at 31 August 2025

31 AUG 2025

Fixed Assets

Tangible Assets

Computer Equipment	663.60
Leasehold Improvements	36,529.09
Less Accumulated Depreciation on Leasehold Improvements	(549.82)
Office Equipment	4,003.80
Total Tangible Assets	40,646.67

Total Fixed Assets	40,646.67
---------------------------	------------------

Current Assets

Cash at bank and in hand

Lochend Football Academy	27,498.17
Total Cash at bank and in hand	27,498.17

Accounts Receivable	300.00
Total Current Assets	27,798.17

Creditors: amounts falling due within one year

Accruals	1,258.88
PAYE Payable	665.47
Pensions Payable	262.20
Total Creditors: amounts falling due within one year	2,186.55

Net Current Assets (Liabilities)	25,611.62
---	------------------

Total Assets less Current Liabilities	66,258.29
--	------------------

Net Assets	66,258.29
-------------------	------------------

Capital and Reserves

Current Year Earnings	3,276.79
Retained Earnings	62,981.50
Total Capital and Reserves	66,258.29