

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2025		31	12	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

ROTHES JUNIORS FOOTBALL CLUB
SC040532
5 JUNIPER HILL
GLENROTHES
FIFE
Postcode KY7 5TH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	BRIAN DICKSON	CHAIRMAN		
2	LEE ROBERTSON	SECRETARY		
3	TERESA THOMSON	TREASURER		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

CONSTITUTION

Trustee recruitment and appointment

BY MEMBERS

Objectives and activities

Charitable purposes

TO PROVIDE THE STRUCTURE NECESSARY TO ALLOW CHILDREN TO LEARN THE ESSENTIAL SKILLS OF DISCIPLINE AND TEAMWORK THROUGH LEARNING TO PLAY FOOTBALL IN A FUN AND FAIR ENVIRONMENT

Summary of the main activities in relation to these objects

THE CREATION AND MAINTENANCE OF TEAMS FROM AGE 7 THROUGH TO 18

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- CREATED A NEW 2017 TEAM FROM THE SOCCER SCHOOL
- HELD SEVERAL 30th Year ANNIVERSARY EVENTS WHICH WERE OPEN TO ALL.

Financial review

Brief statement of the charity's policy on reserves

TO ENSURE THAT THERE ARE SUFFICIENT FUNDS AVAILABLE TO MEET ALL OF THE CLUBS OBLIGATIONS

Details of any deficit

£6,390 LOSS IN YEAR AS WE USED FUNDS TO CELEBRATE OUR 30th ANNIVERSARY. IN ADDITION WE WERENT IN A POSITION TO MAKE OUR GIFT AID CLAIM IN THE YEAR. THIS HAS SUBSEQUENTLY BEEN SUBMITTED AND RECEIVED FROM HMRC IN 2026.

Donated facilities and services (if any)

NONE

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>BDickson</i>	
Full name(s)	BRIAN DICKSON	
Position (e.g. Chair)	CHAIRMAN	
Date	08/09/26	

Receipts and payments accounts

For the period
from

Period start date
01 01 2025

Period end date
31 12 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	19,206				19,206	11,868
Legacies					-	
Grants		-			-	
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	40,849				40,849	47,599
A1 Sub total	✓ 60,055	-	-	-	60,055	59,467
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	60,055	-	-	-	60,055	59,467
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	66,084	-			66,084	55,423
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	510				510	-
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	-
A3 Sub total	66,594	-	-	-	66,594	55,423
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	66,594	-	-	-	66,594	55,423
Net receipts / (payments)	(6,539)	-	-	-	(6,539)	4,044
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,539)	-	-	-	(6,539)	4,044

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	18,744				18,744	14,700
	Surplus / (deficit) shown on receipts and payments account	(6,540)	-			(6,540)	4,044
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	✓ 12,204	-	-	-	12,204	18,744

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

B Dickson

BRIAN DICKSON

08 September 2026

ROTHES JUNIORS FOOTBALL CLUB

SC040532

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sponsorship & fundraising ✓	19,206				19,206	11,868
					-	
					-	
Total	19,206	-	-	-	19,206	11,868

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	
			-	
Total	-	-	-	-

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training & match fees ✓	38,544				38,544	34,500
Gift aid ✓	700				700	11,749
Honarium refunded	-				-	1,350
Grants Received ✓	1,500				1,500	-
Bank Interest ✓	105				105	
					-	
					-	
Total	40,849	-	-	-	40,849	47,599

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training facilities ✓	16,023				16,023	14,671
Equipment ✓	15,030				15,030	12,335
Referees fees ✓	4,540				4,540	3,073
Coaching courses & training ✓	4,960				4,960	3,141
Team events ✓	15,751	-			15,751	15,213
	-				-	-
Miscellaneous	4,676				4,676	5,690
	-				-	-
	-				-	-
Roths Celebration Day ✓	5,104	-			5,104	1,300
					-	-
					-	-
Total	66,084	-	-	-	66,084	55,423

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - order name of fund shown	Unrestricted fund 2 - order name of fund shown	Unrestricted fund 3 - order name of fund shown	Unrestricted fund 4 - order name of fund shown	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	19,206				19,206	11,868
Legacies					-	
Grants					-	
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	40,849				40,849	47,599
Sub total	60,055	-	-	-	60,055	59,467
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	60,055	-	-	-	60,055	59,467
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	66,084				66,084	55,423
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	510				510	-
Preparation of annual accounts					-	
Legal costs					-	
OTHER					-	-
Sub total	66,594	-	-	-	66,594	55,423
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	66,594	-	-	-	66,594	55,423
Net receipts / (payments)	(6,539)	-	-	-	(6,539)	4,044
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,539)	-	-	-	(6,539)	4,044

Nature and purpose of funds

TO COVER THE OBLIGATIONS OF ROTHES JUNIORS FOOTBALL CLUB. THESE FUNDS ARE AVAILABLE FOR USE ON THE OBJECTIVES AND ACTIVITIES IN THE CLUB CONSTITUTION

ROTHES JUNIORS FOOTBALL CLUB

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - capital income of fund raising	Restricted fund 2 - capital income of buildings	Restricted fund 3 - other income of fund raising	Restricted fund 4 - other income of fund raising	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	-				-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	-	-			-	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	ROTHES JUNIORS FOOTBALL CLUB						
	Registered charity number	SC040532						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	01	2025		31	12	2025	
Set out on pages							(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. 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 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 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 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:	Douglas Briggs			Date:	17-9-26			
Name:	DOUGLAS BRIGGS FCCA FMAAT							
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:	62 WELLESLEY ROAD METHIL, LEVEN FIFE KY8 3AP							

*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.