

TAYNUILT SPORTS COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TAYNUILT SPORTS COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



TAYNUILT SPORTS COUNCIL

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TAYNUILT SPORTS COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees presents its annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the Council'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

Public benefit

The trustees has paid due regard to guidance issued by the Charity Commission in deciding what activities the Council should undertake.

Achievements and performance

Significant activities and achievements against objectives

There has been quite a lot of work done this year maintaining the existing facilities, and the pitches and the pavilion remain in good working order. We are grateful for support from the community council for funding towards sand for the pitch and new grass cutting machinery. Use of the facilities has been largely in line with the previous year. The AWP is used 3 nights a week during winter for football, Rugby & shinty; Shinty, and tennis during the summer. The Pavillion is used by 5 or 6 local clubs during the week, but it would be good to see it used more for other meetings and events (kids birthdays parties etc) and see more use of family memberships and the booking system etc.

The grass pitch has very low usage apart from kids Rugby and Shinty training, so a priority is to attract more use of the it for shinty matches, rugby tournaments or other events now that the drainage problems have been addressed, and we should hopefully have a more reliable machine for cutting the pitch.

More promotion of the facilities through various outlets going forward will hopefully bring more interest in the facilities, and we should continue to look at other developments/options to bring in additional income and make more use of the facilities.

The playpark is largely in good order and a recent external inspection has confirmed that minor works are required to allow continued safe use.

The boiler has continued to create issues for users this year. Reliability has been less of an issue, but temperature control is a real problem. Apologies to those users who have had their sessions in the pavilion inconvenienced by this.

Thanks to all the committee members for all their efforts during the year, it is very much a team effort from maintaining the pitch, to dealing with bookings, admin tasks, finance and other issues arising from the various users of the facilities, and your work is greatly appreciated.

Continued thanks to [REDACTED] Barrachander Quarry for providing fuel and also thanks to the National Lottery Community Awards and Green Power International for funding towards the new mower.

Financial review

Reserves policy

It is the policy of the Council that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Council's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

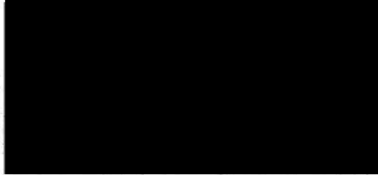
The Council is a company limited by guarantee .

TAYNUILT SPORTS COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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



Recruitment and appointment of trustees

None of the members of the trustees has any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Trustees.



Trustee

Date: 23/10/25

TAYNUILT SPORTS COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAYNUILT SPORTS COUNCIL

I report on the financial statements of the Council for the year ended 31 March 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The Council's trustees 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 Council 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

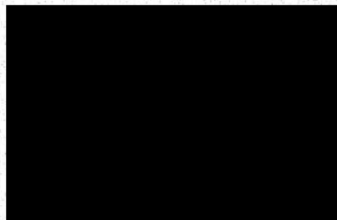
1. which gives me reasonable cause to believe that in any material respect the requirements:

- 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.

Date: 15/11/25



TAYNUILT SPORTS COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	3		403,945		385,741
Current assets					
Debtors	4	283		473	
Cash at bank and in hand		12,889		14,944	
		13,172		15,417	
Creditors: amounts falling due within one year	5	(10,450)		(450)	
Net current assets			2,722		14,967
Total assets less current liabilities			406,667		400,708
The funds of the Council					
Restricted income funds	6	388,784		388,784	
Unrestricted funds	7	17,883		11,924	
		406,667		400,708	

The financial statements were approved by the trustees on 23/10/25

Trustee

TAYNUILT SPORTS COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	1	24,488	-	24,488	17,207	-	17,207
Total income		24,488	-	24,488	17,207	-	17,207
Expenditure on:							
Charitable activities	2	18,529	-	18,529	13,526	-	13,526
Total expenditure		18,529	-	18,529	13,526	-	13,526
Net income and movement in funds		5,959	-	5,959	3,681	-	3,681
Reconciliation of funds:							
Fund balances at 1 April 2024		11,924	388,784	400,708	8,243	388,784	397,027
Fund balances at 31 March 2025		17,883	388,784	406,667	11,924	388,784	400,708

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

TAYNUILT SPORTS COUNCIL

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

1 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	12,000	8,500
Membership fees	12,488	8,707
	<u>24,488</u>	<u>17,207</u>

2 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Depreciation and impairment	1,596	1,878
Rates & Water	521	317
Insurance	2,095	1,875
Light & Heat	3,217	5,409
Repairs	8,700	2,776
Cleaning	915	995
Accounts	288	276
Website & booking system	1,197	-
	<u>18,529</u>	<u>13,526</u>
Analysis by fund		
Unrestricted funds	<u>18,529</u>	<u>13,526</u>

TAYNUILT SPORTS COUNCIL

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

3 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	367,289	7,812	12,518	387,619
Additions	-	-	19,800	19,800
At 31 March 2025	367,289	7,812	32,318	407,419
Depreciation and impairment				
At 1 April 2024	-	-	1,878	1,878
Depreciation charged in the year	-	-	1,596	1,596
At 31 March 2025	-	-	3,474	3,474
Carrying amount				
At 31 March 2025	367,289	7,812	28,844	403,945
At 31 March 2024	367,289	7,812	10,640	385,741

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXX (2024 - £XXXX).

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	(361)	(171)
Prepayments and accrued income	244	244
	(117)	73
Amounts falling due after more than one year:		
Trade debtors	400	400
Total debtors	283	473

TAYNUILT SPORTS COUNCIL

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	10,000	-
Accruals and deferred income	450	450
	<u>10,450</u>	<u>450</u>

6 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.

At 1 April 2024 £	At 31 March 2025 £
388,784	388,784

Previous year:

At 1 April 2023 £	At 31 March 2024 £
388,784	388,784

7 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 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	11,924	24,488	(18,529)	17,883

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	8,243	17,207	(13,526)	11,924

8 Related party transactions

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

