

North Berwick Football Club

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023



North Berwick Football Club
Report and Accounts for the Year Ended 31 December 2023

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North Berwick Football Club
Report and Accounts for the Year Ended 31 December 2023

Reference and Administration Details

| | |
|-----------------------------|--|
| Charity Name | North Berwick Football Club |
| Charity Number | S C048664 |
| Principal Address | 39 College Way Gullane EH31 2BY |
| Trustees | <div><div></div><div><i>Chairperson</i> <i>Secretary</i> <i>Vice Chairman</i> <i>Treasurer</i></div></div> |
| Bankers | Clydesdale Bank 140 High Street Musselburgh Midlothian EH21 7DZ |
| Independent Examiner | <div><div></div><div>Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB</div></div> |

Trustees' Annual Report

The trustees present their report and annual accounts for the year ended 31 December 2023

Structure, Governance and Management

Governing Document

North Berwick Football Club is an unincorporated association that is governed by its Constitution and was granted charitable status on the 29 August 2018. The charity is registered in Scotland with the office of the Scottish Charity Regulator (OSCR), with charity number SC048664.

Appointment and Recruitment of Trustees

The charity is managed on a day to day basis by the trustees, who are volunteers. No salary or remuneration was paid to the trustees for management of the club.

The trustees are elected, for a one year term, by the majority of members attending the AGM. All Office bearers will retire at the end of every year but are eligible for re-election at the AGM

Organisational Structure

Membership of the Club shall be of three classes:

Team membership – Developmental Football – ages 3 to 11

Team membership – Youth Football – ages 12 to 21

Player membership – ages 3 to 21

All member teams are managed by the team management committee, for that age group, approved by the Executive Committee. The team management committee to be not less than two in number and at least one member of the team management committee should have current possession of a Scottish Football Association Coaching Certificate of relevant standard and a current First Aid Certificate or Sports Injuries Certificate or should obtain such certificates within six months from the team's initial acceptance into membership. The names, addresses and dates of birth of the team management committee to be submitted by the team when seeking membership annually and any change in committee must be approved by the Club.

All member teams are expected to have at least one representative at each Executive Committee meeting.

Member teams will nominate a representative to attend any League or Association meetings that the team is a member of.

Trustees' Annual Report

Objectives and Activities

Charitable purposes

To promote public participation in and enjoyment of football for individuals aged between 3 and 21 years irrespective of the participant's sex, race, colour, religion or sporting ability In furtherance of this purpose, but not otherwise, NBFC will: develop the playing and coaching skills of all participating players and officials respectively develop the fitness of all participating players provide a positive and safe environment in which to play developmental football provide a positive and safe environment in which to play 11 a side football provide as and when required, In conjunction with National Development Programmes, Regional Development Programmes and local leagues, access to educational courses covering player protection, player development, drugs awareness, dietary requirements, first aid or any other relevant education for all participating players and officials promote sportsmanship, fair play, respect and self-discipline in players, officials and parents irrespective of gender, race, religion or social status.

Charitable Activities

Within the past year NBFC has:

- Continued to expand the number of age groups which means there is representation from 2007 to 2017 in the boys / mixed teams.
- Girls football has been a huge success and have continued to expand with representation at Under 8s, 10s, 12s and 14s.
- Teams are playing 11 a side football in years 2007,2008, 2009, 2010 and 2011
- Teams are playing 7 and 9 a side in years 2012, 2013 and 2014
- Current player numbers are at 420
- Zoom courses to complete further coaching qualifications still are proving very popular.

Significant Activities

- Eleven-a-side North Berwick teams have had great seasons, and for the first time, we have had players from other areas asking to join us.
- We helped host multiple days of holiday camps for all age groups during the school holidays.
- We partnered with Box Soccer to deliver professional training to all year groups in addition to our volunteer coaches' sessions.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 December 2023, ordinary expenditure for 3 months amounts to £19,981. At 31 December 2023 the charity held unrestricted free reserves of £37,583. The Trustees are therefore satisfied that this policy is being met and the funds in excess of this amount will be invested in the development of the charity.

Trustees' Annual Report

Financial Review

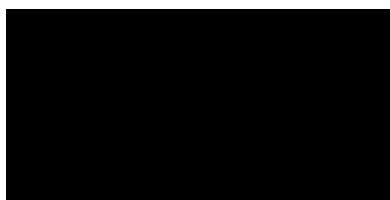
Financial Review

The charity generated a net surplus of £24,375 for the year ended 31 December 2023 (2022 Deficit: £11,082).

At 31 December 2023 reserves stood at £37,583 (2022: £13,208), with all of these being unrestricted.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



....

Da te : 20/11/24

Independent Examiner's Report

| | |
|---|-------------------------------|
| Report to the trustees/members of | North Berwick Football Club |
| Registered charity number | S C048664 |
| Accounts of the charity for the year | 1 January to 31 December 2023 |
| Set out on pages | 8-11 |

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:

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
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

..... Date:

Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

North Berwick Football Club
Report and Accounts for the Year Ended 31 December 2023

Receipts and Payments Account

| | | <i>Total Funds £</i> | <i>2022 Total £</i> |
|-------------------------------|--------------|------------------------------|-----------------------------|
| Receipts | <i>Notes</i> | | |
| Donations | 3 | 19,476 | - |
| Grants | 4 | 2,500 | 4,500 |
| Charitable Activities | 5 | 82,322 | 54,344 |
| | | <u>104,298</u> | <u>58,844</u> |
| Payments | | | |
| Charitable Activities Costs | 6 | 79,923 | 69,926 |
| Net Receipts/-Payments | | <u>24,375</u> | <u>(11,082)</u> |
| <i>Funds Brought Forward</i> | | 13,208 | 24,290 |
| Funds Carried Forward | 8 | <u>£37,583</u> | <u>£13,208</u> |

All income and expenditure derive from continuing activities in both years.
The notes on pages 10 to 11 form an integral part of these accounts.
During the year all income and expenditure arose in unrestricted funds.

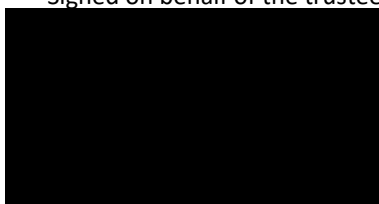
North Berwick Football Club
Report and Accounts for the Year Ended 31 December 2023

Statement of Balances

| | <i>Total Funds £</i> | <i>2022 Total £</i> |
|--------------------------------|------------------------------|-----------------------------|
| Opening Cash and Bank Balances | 13,208 | 24,290 |
| Surplus/-Deficit for the year | 24,375 | (11,082) |
| Closing Cash and Bank Balances | <u>13,208</u> | <u>13,208</u> |

During the year all income and expenditure arose in unrestricted funds.

Signed on behalf of the trustees:



.....

Date : 20/11/24

North Berwick Football Club
Report and Accounts for the Year Ended 31 December 2023

Notes to the Accounts

1. General Information

North Berwick Football Club ("the charity") is an unincorporated association governed by its constitution. It was registered as a charity in Scotland (registered number SC048664) on 29 August 2018. Its registered address is The Village, Archerfield, Dirleton, East Lothian, EH39 5HT

2. Basis of Preparation

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

3. Donations

| | <i>Total Funds £</i> | <i>2022 Total £</i> |
|---------------------------|------------------------------|-----------------------------|
| Gift Aid (Historic Claim) | <u>19,476</u> | <u>-</u> |

4. Grants

| | <i>Total Funds £</i> | <i>2022 Total £</i> |
|-------------------------|------------------------------|-----------------------------|
| Sported Foundation | 500 | - |
| SFA - Get Back to Sport | 2,000 | - |
| Mutual Respect | | 1 |
| Russel Bequest | | , |
| | <u>2,500</u> | <u>0</u> |
| | | 0 |

5. Charitable Activities

| | <i>Total Funds £</i> | <i>2022 Total £</i> |
|---------------|------------------------------|-----------------------------|
| Trips | 905 | 0 |
| Pitch Hire | 633 | 0 |
| Sponsorship | 11,508 | 4 |
| Subscriptions | 69,269 | 51,769 |
| Cashback | 7 | 5 |
| | <u>82,322</u> | <u>0</u> |
| | | 54,344 |
| | | 0 |

North Berwick Football Club
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Notes to the Accounts

| 6. Charitable Activities Costs | <i>Total Funds £</i> | | <i>2022 Total £</i> |
|---------------------------------------|------------------------------|---------|-----------------------------|
| Accounting - IE Fee | 746 | 18,323 | 600 |
| Pitch Booking | 9,819 | 3,385 | 28,708 |
| Equipment | 2,260 | 15,964 | 11,300 |
| Referee Fees | 1,452 | 354 300 | 2,649 |
| Registration Fee | 22,098 | 548 | 1,831 |
| Coaching | 4,470 | 204 | 6,740 |
| Training | 79,923 | | 1,109 |
| Insurance | | | - |
| Professional Fees | | | - |
| Kit | | | 12,581 |
| Sundry Costs | | | 13 |
| Tournaments | | | 4,040 |
| Refreshments | | | 355 |
| | | | <u>69,926</u> |

7. Related Party Transactions

There were no related party transactions during the year (2022: nil).

| 8. Funds Analysis | Opening Balance | | | | Closing Balance |
|-------------------|--------------------|----------|----------|-----------|--------------------|
| Unrestricted | 1 Jan 2023 | Receipts | Payments | Transfers | 31 Dec 2023 |
| General | 13,208 | 104,298 | 79,923 | - | 37,583 |
| Grand Total | 13,208 | 104,298 | 79,923 | - | 37,583 |

Purposes of Funds

General Fund

- there is only one unrestricted fund, the General fund to 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 operation of the charity.