Year Ended 31st January 2026 (SCO31181)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the account 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 Regulation 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 item(s) or disclosure(s) 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 accounts.

Independent Examiner's Statement

In the course of my examination, ~~a matter~~/no matter has come to my attention 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 with accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

has ~~not~~ been met.

Signed: L. MacDougall. Date: ……28/10/26……..

Name: ……LAURA MACDOUGALL……..

Address: …12 THORFINN TERRACE, THURSO…….

Relevant professional qualifications (if any): ……QA ADVISOR……

Trustees' Annual Report for Halkirk Sports and Recreation Club (SC031181) for year ended 31 January 2026 whose principal address is Locard House, Bridge Street, Halkirk, KW12 6YG.

Names of the Charity's Committee for the Financial Year

All appointments are for the entire year and appointed by Committee.

Steven Elder	Chair
Matthew MacKay	Vice Chair
Andrew Taylor	Secretary
Angela Lockhart	Treasurer
Jamie Riddel	Committee Member
Michael Bremner	Committee Member
Graham Gunn	Committee Member
Hamish Coghill	Committee Member
Neil Mackay	Committee Member
Paul Lockhart	Committee Member
Paul Mackay	Committee Member

Objectives and Activities

The Club's function is to provide football training and games at both junior and senior levels for children and adults.

Coaches are provided with Scottish Football Association accredited training, and give up their time voluntarily to coach. No remuneration is paid to any coaches, committee members, players or parents. The Club undertakes fundraising for the club each year to help towards running costs.

Summary of the Main Achievements of the Charity During the Financial Period

Two of the main highlights for the Club this year were the Senior Team being promoted to the first division – a fantastic achievement for the entire club and we look forward to competing in Division 1 next season. The U14s completed a hat-trick of wins, winning the league and 2 cups. A sign of the talent that is coming through the Club.

We did not receive many donations this year but purchased equipment and kits with funds held.

Declaration

The trustees declare that they have approved the trustee's report above. Signed on behalf of the charity's trustees:

Signature:

Angela Lockhart

Name: Angela Lockhart Position: Treasurer Date: 26/09/26

Receipts and Payments Account for the Year Ended 31 January 2026

Halkirk Sports and Recreation Club SCO31181

Receipts	2026 (£)	2025 (£)
Donations Received	610.00	7,835.00
Macca Cup	2,260.95	2,754.70
Interest from Bank	142.61	228.63
Raffle for Macca Cup	4,919.00	
HOHS Cup Repair		450.00
Accumulator	4,876.40	4,728.46
Festivals	1,403.60	1,614.07
Hats		55.00
Euros etc		3,060.00
HA First round	385.00	
Last Man, squares	1,695.00	
Presentation Night		770.00
Total Receipts	**16,292.56**	**21,495.86**
Payments		
Membership/Licence	795.00	674.00
Hire of Premises/schools	1,637.98	872.40
Insurance	125.00	230.00
Raffle	332.43	
Games/Refs etc	841.00	836.00
Accumulator	2,671.50	2,486.50
Kits/Tops	623.92	1,228.13
William Sutherland/grass/fuel	170.00	130.00
First Aid/Coaching Courses	235.00	275.00
Equipment, Goals, Balls, First Aid, Liner	5,878.44	1,559.37
Squares	400.00	
Pavillion Upgrade		605.00
Fix Macca Cup		450.00
Fines	105.00	40.00
Container and Mower		6,445.00
Euros etc		1,515.00
Ties and Hats		680.78
Highland Amateur & Busses	1,850.71	1,557.00
MacMill and Couthie	3,600.00	
Junior Trip/Sevens	390.00	1,411.30
Maggie and Christie		50.00
Stephanie Bain and flowers	690.00	
Physio		300.00
Festival float	200.00	
Presentation Night	1,104.34	1,635.49
Total Payments for Charitable Activities	**21,650.32**	**21,569.67**
Surplus/(deficit) for year	(5,357.76)	(73.81)

Signature: Angela Lockhart

Name: Angela Lockhart Position: Treasurer Date: 26/09/26

Statement of Balances for the Year Ended 31 January 2026

Halkirk Sports and Recreation Club SCO31181

	2026	2025
	(£)	(£)
Opening Balance at Bank	20,211.11	20,284.92
Surplus/(deficit) for year	(5,357.76)	(73.81)
Closing Balance	14,853.35	20,211.11

Signature: Angela Lockhart

Name: Angela Lockhart Position: Treasurer Date: 26/09/26

Halkirk Sports and Recreation Club SCO31181
Income and Expenditure as at 31 January 2026

Income				**Expenditure**		
	Interest		142.61		Games	721.00
	Lottery		4,876.40	11/02/2025	Lottery	2,671.50
30/03/2025	D R Alexander	Kits	580.00	08/02/2025	Balls, Manequ & Cones	416.69
08/04/2025	Last Man		330.00	07/03/2025	Fees/Fines	355.00
10/05/2025	HA First Round		385.00	11/03/2025	Goals	3,904.00
18/07/2025	Macca Cup		2,260.95	12/04/2025	Flowers for Angela/Mary	90.00
18/07/2025	Macca Raffle		4,919.00	16/04/2025	Goals	1,314.75
	Macca Cup Squares		365.00	16/04/2025	Sportsguard	125.00
22/06/2025	Festival		1,031.60	16/04/2025	Council - Pitches	148.50
24/08/2025	Festival		372.00	16/04/2025	Lets/Park	1,489.48
30/12/2025	Halkirk Comm - Tins		30.00	13/05/2025	McNab - Liner	243.00
23/01/2025	X-mas Squares		1,000.00	13/05/2025	Macron - Kit & Logo	623.92
				16/05/2025	HA Alcohol	929.38
				16/05/2025	CYFA Registrations	525.00
				21/05/2025	Lights for Tent	71.98
				31/05/2025	Float for Festival	200.00
				26/05/2025	Highland Amateur	555.00
				04/06/2025	Culbokie Hotel	294.35
				22/06/2025	Tickets	332.43
				22/06/2025	Courses - FA, L2	235.00
				08/07/2025	Stephanie Bain	500.00
				02/08/2025	Halkirk Comm	696.85
				11/08/2025	Put in Ticket Money	120.00
				01/09/2025	Fuel and Grass Seed	170.00
				03/09/2025	MacMill & Couthie Corner	3600.00
					Sevens	390.00
				10/11/2025	Trophies	112.75
				06/12/2025	Wendy - End of Season	140.00
				06/12/2025	Paul Mackay - Trophies U14	64.74
				01/01/2026	Council - Licence	20.00
				21/12/2025	Wendy - 14s	90.00
				21/12/2025	Squares Prize	400.00
				27/12/2025	Neil Mackay Snr - Donation	100.00
			16292.56			**21650.32**

Balance Forward	20,211.11		31/01/26	31/01/25
Income	16,292.56	Balance	**14,853.35**	**20,211.11**
Expenditure	21,650.32			
Balance at 31/1/26	***14,853.35***			

Angela Lockhart

Signature:
Name: Angela Lockhart Position: Treasurer Date: 26/09/26