

CHARITY NUMBER SC012777 (Scotland)

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Report of the Trustees and Receipts and Payments account

For the year ended 30 November 2025

Mann Judd Gordon Ltd
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Report of the Trustees and Receipts and Payments account For the year ended 30 November 2025

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STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Report of the Trustees For the year ended 30 November 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Stornoway Athletic Football and Recreation Club
Scottish Charity number	SC012777 (Scotland)
Trustees / Officials	M Macdonald (chairman & secretary) A Maclean (vice chairman & treasurer)
Registered office	Stornoway Athletic Football and Recreation Club 17 Westview Terrace Stornoway Isle of Lewis HS1 2HP
Independent Examiner	A Cumming Institute of Chartered Accountants of Scotland Mann Judd Gordon Ltd 26 Lewis Street Stornoway Isle of Lewis HS1 2JF

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Report of the Trustees For the year ended 30 November 2025

The trustees present their report with the financial statements of the trust for the year ended 30 November 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established under the terms of a Constitution in November 2002.

Recruitment and appointment of new trustees

For the purposes of the charity regulations, the club's officials are the charity's trustees. When a position becomes vacant, the remaining trustees invite other individuals with similar interests to become a trustee. Trustees are appointed at the AGM.

Organisational structure

The trustees delegate the day-to-day running of the organisation to a committee, which consists of no less than eight members, none of whom are trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They are satisfied that systems are in place to mitigate the perceived exposure.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are stated in the constitution. These are to organise facilities for physical recreation for persons who by reasons of youth, social and economic circumstances have need of such facilities.

ACHIEVEMENTS AND PERFORMANCE

The activities carried out during the year included the participation of a number of junior and senior teams in the Lewis and Harris football league and also in the Highland Amateur Cup. The charity also sought to make available facilities for the development of young people in the island.

PLANS FOR FUTURE

The trustees plan for the charity to continue entering the various football competitions and to provide a facility for the young people in the community.

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Report of the Trustees

For the year ended 30 November 2025

TRUSTEES' REMUNERATION AND BENEFITS

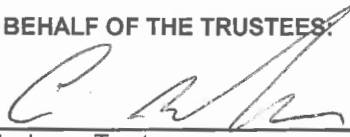
There were no payments to trustees of any nature during the current nor the previous year.

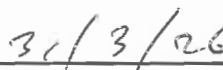
FINANCIAL REVIEW

Reserves policy

The reserves of the club can vary each year depending on how successful the club is in the various competitions. A normal year would require income of around £15,000.

ON BEHALF OF THE TRUSTEES:


A Maclean - Trustee


Date

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Independent Examiners' Report to the Trustees of Stornoway Athletic Football and Recreation Club For the year ended 30 November 2025

I report on the accounts of the charity for the period ended 30 November 2025 which are set out on page 7.

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) Act 2005 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 examiners' 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 view given by the accounts.

Independent examiners' 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



A Cumming
Institute of Chartered Accountants of Scotland

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

31 March 2026

STORNOWAY ATHLETIC FOOTBALL AND RECREATION CLUB

Receipts and Payments account For the year ended 30 November 2025

	30-Nov-25		30-Nov-24	
	£	£	£	£
Income				
Sponsorship, subscriptions, tickets and gate money	19,654		18,029	
Grant - CNES	4,000		0	
Bank interest	15		7	
	<u>23,668</u>		<u>18,037</u>	
Expenditure				
Strips and supplies	12,806		6,820	
Container	0		3,540	
Trophys / Awards	896		238	
Pitch hire	4,206		4,397	
Registration fees and subscriptions	500		515	
Travel and subsistence	948		6,086	
Accountancy	174		168	
Professional Fee	0		466	
	<u>(19,530)</u>		<u>(22,231)</u>	
Surplus / (deficit) for year	<u>4,139</u>		<u>(4,194)</u>	

Statement of balances

Bank balances as at 1 December 2024:

Account number 255660	12,905	
Account number 255628	1,514	
Cash in hand	0	
	<u>14,418</u>	

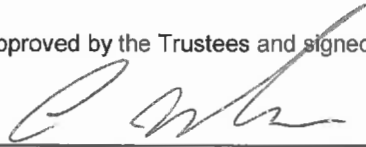
Surplus / (deficit) for year 4,139

Balances as at 30 November 2025 18,557

Represented by:

Account number 255660	17,024	
Account number 255628	1,533	
Cash in hand	0	
	<u>18,557</u>	

Approved by the Trustees and signed on their behalf by:


A Maclean - Trustee

31/3/26
Date