

Charity Registration No.
SC051683 (Scotland)

WHITBURN COMMUNITY
SPORTS
CLUB SCIO
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2024



WHITBURN COMMUNITY SPORTS CLUB SCIO REFERENCE AND ADMINISTRATIVE INFORMATION



Trustees

- A Browning (Assistant Treasurer)
- J G Murphy (Secretary)
- N M Newton (Treasurer)
- P A Newton (Chair)
- P McVerry
- R L Cook

Charity number (Scotland) SC051683

**Address 130 Glenalmond
Whitburn
West Lothian
EH47 8NS**

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



The Trustees present their first report and financial statements for the year to 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, governance and management

Constitution

Whitburn Community Sports Club SCIO (“Charity”) is a Scottish Charitable Incorporated Organisation which was founded in 2022 and incorporated with the Office of the Scottish Charity Regulator on 6 April 2022 with registered number SC051683. The organisation is an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005 and is governed by the Board of Trustees. The Charity was established under a Constitution document adopted on the creation of the Scottish Charitable Incorporated Organisation, effective 6 April 2022.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



Appointment and training of Trustees

The Board of Trustees, which normally meets bi-monthly to determine strategy, policy and the management of the Charity's assets, are the charity's Trustees. Membership of the Board is open to all members of the Club.

The Constitution also allows the Trustees to co-opt a maximum of three non-members either on the basis that they have been nominated by a body with which the Charity has close contact in the course of its activities or on the basis that they have specialist experience and/or skills which could be of assistance to the Board. Trustees are elected at the annual general meeting. There must be a minimum of five and a maximum of ten Trustees.

The founding Trustees have received appropriate professional training on the requirements of good governance to ensure that they act consistently and diligently in their duties and responsibilities.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



Decision making

The Trustees of the Charity are responsible for the Charity's decision making. The Trustees who served during the year and up to the date of signing of these financial statements were as follows:

A Browning (Assistant Treasurer)

B McIvor (resigned 17th February 2025)(Chair until 17th February 2025)

J G Murphy (Treasurer until 17th February 2025)(Secretary from 18th February 2025)

N M Newton (Secretary until 17th February 2025)(Treasurer from 18th February 2025)

P A Newton (Chair from 18th February 2025)

P McVerry

R L Cook

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



Objectives and Activities

Charitable purposes

The charitable purposes as set out in the Charity's Constitution are:

- The advancement of public participation in sport by providing an outlet for people of all ages and abilities to take part in playing sport.
- To promote the enjoyment of all sports for members in an environment which fosters fair play and participation for all, irrespective of gender, race, colour or religion and shall encourage co-operation, respect for others, loyalty, acceptance of rules and decisions, personal development, self-discipline and the need for teamwork.
- To develop sports by:
 - Welcoming new members and encouraging participation in all the activities of the Club.
 - Providing equal opportunities for successful participation by all sections of the community.
 - Assisting members to improve their sporting skills and in their personal development.
 - Providing members with suitable competition at the appropriate age level and standard.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



- Working closely with other agencies and organisations including schools and businesses.
- Promoting physical activity and a healthy lifestyle to all members.
- To seek to provide, or assist in the provision of, the best possible facilities to allow widest possible participation in sport generally by the whole community.
- To encourage education on healthy living and the rules of the game throughout the membership by ensuring all coaches and volunteers receive the necessary training to meet all legislated requirements and maintain a best practices policy.

Activities

The Charity runs a Football School for 3 to 6 year-olds. In addition to this we have 15 football teams, both girls and boys 6 to 18 years, Under 20s and two adult teams, one in amateur and the other in senior leagues. The Charity continued to develop basic footballing skills in players from 3 years' old in a fun and safe environment led by SFA qualified Coaches and First Aiders. Development continues through 4, 5 and 7-a-side teams to competitive youth football from 13 years old with a view to progressing into amateur or senior football.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



We operate from King George V Park ('KGV') in Whitburn including the use of the pavilion. We use portable goals to better control use of pitches and have communal training equipment for use by all member teams.

Achievements and performance

We continued to run our Football School and 15 football teams throughout the year. We have a well-established brand and continue to attract new players to our footballing family, establishing a new team year on year. Club membership continues to reflect the wide diversity of our local community, with many players from Eastern & Western Europe, Asia and Africa. A new member team from outwith the Whitburn area joined our community club because of our now established player pathway from child and youth to senior football via Whitburn Junior under 20s.

This success continues to put increasing pressure on us to meet sufficient training and match facilities within the town for all teams. Our grass pitches at KGV only cater for our needs for 6 months of the year, resulting in our playing at, and paying for, Whitburn Academy, the site of the town's only 3G pitch from October to March/April. To accommodate all teams, we have them share facilities and train on smaller areas than we would prefer.

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On occasions when four teams have a home match, one or two of them may have to book an alternative venue in the surrounding area or arrange to play it as an away match.

The Club gained West Lothian Council's Active Assured Accreditation in April, adding it to our SFA Gold Quality Mark. Moderate success and growth for most teams marked a successful year with the highlight being our u14s winning the County Cup.

The main focus of our attention during the year has been our proposal to have the kick pitch (MUGA - Multi User Games Area) at King George V Park, Whitburn extended to 7-a-side during its upgrade to 3G. We committed to raising the necessary funding beyond West Lothian Council's budget.

When projected costs rose to almost four times the original costings, we took the decision in late March that this no longer represented value for money and would adversely impact our longer-term goal of a full size 3G pitch in Whitburn. A growing number of towns in the surrounding area have now achieved a second 3G pitch - not previously possible. This sevens pitch could be seen as our second 3G and prevent both permission and the necessary funding for a full-size pitch.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



This project was tied to our taking on a Community Benefit lease of the pavilion at KGV and would have greatly increased our income to help afford the costs associated with the lease.

The lease is still on the table, and we are in discussions on how best to meet the costs without the anticipated revenue. Work has now started on the Council's original plan to upgrade the surface on this much smaller MUGA.

Financial Review

Our main source of funding is membership donations which are made via our Teams. We started to collect these from the Teams on a phased basis from May 2023 and we had £40,879 (2023: £2,531) received in the year.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



Our footballing activities continued to supply the funding of all running costs including equipment and training courses for Coaches and First Aiders throughout the year.

Our fundraising efforts this year have concentrated on raising funds for the refurbishment and upgrade of the KGV MUGA and we received donations of £1,100 (2023: £160) in the year.

Our expenditure for the period was £29,854 (2023: £148) and related mainly to team expenses, the use of West Lothian Council pitches and MCH fees. Our net income for the year amounted to £15,066 (2023: £2,543), comprising of total income of £44,920 (2023: £2,691), less total expenditure of £29,854 (2023: £148). This resulted in the Charity holding total reserves at the year-end of £17,609 (2023: £2,543) all of which are unrestricted.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



Reserves policy

The Trustees' policy is to retain as much in reserves as possible in order to meet commitments and to cover any unexpected expenditure. Reserves are currently £17,609 (2023: £2,543) and the Trustees intend to work towards increasing this in the coming years. The Trustees will revisit the reserves policy as the charity grows.

Plans for future periods

The Trustees intend to continue our activities, increasing participation and membership.

Our long-term goal of gaining a full size 3G pitch for the town has been brought forward to help relieve the pressure we have in accommodating all our teams for training and matches.

The main potential site for this plan is Central Park, a ready-made stadium in the heart of the town and home to our senior team, Whitburn Junior FC. They too are members of our community club, promoting and actively participating in running football camps during school holidays, providing guest coaching sessions for our younger teams and being role models for our young players to emulate.

WHITBURN COMMUNITY SPORTS CLUB SCIO TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024



We have stepped up our discussions with them for the Community Club to lease and manage use of it, controlling lets for all member teams, and others, for training and matches, whilst ensuring match day rights for Whitburn Juniors as is required by their senior league.

Planning permission for floodlighting was sought and approved in April - without it, we could not pursue plans for our 3G base there. Many of our teams could train and play matches there allowing us to retain the income and minimise our use, and the expense, of other facilities.

We have since agreed Heads of Terms and await the production of the lease itself before taking legal advice to protect the interests of the Community Club. Following approval, we will seek soonest pursuit of funding to realise our goal at the earliest possible date.

As we bring in new teams, so too do we recruit and train parents and other adults to fulfil coaching and first aid roles. And, in our goal of next attaining the SFA's Platinum level Quality Mark, we seek to recruit more adults to fill additional admin roles. Ideally these recruits would not be involved in the day-to-day running of one of our teams but would focus on driving the Club forward.

**WHITBURN COMMUNITY SPORTS CLUB SCIO
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**



The Trustees are required to prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate. The Trustees confirm that the above requirements have been complied with in the Financial Statements.

The Trustees' report was approved by the Board of Trustees on 25th March 2025.

A handwritten signature in black ink that reads 'Paul A. Newton'.

**P A Newton
Trustee**

Dated: 25/03/2025

WHITBURN COMMUNITY SPORTS CLUB SCIO INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITBURN COMMUNITY SPORTS CLUB SCIO



I report on the financial statements of the charity for the year ended 30 June 2024 which are set out on pages 17 to 23.

Respective responsibilities of trustees and examiner

The charity'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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is needed.

It is my responsibility to examine the financial statements as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

WHITBURN COMMUNITY SPORTS CLUB SCIO INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITBURN COMMUNITY SPORTS CLUB SCIO



Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 financial statements.

WHITBURN COMMUNITY SPORTS CLUB SCIO INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITBURN COMMUNITY SPORTS CLUB SCIO



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
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.

A handwritten signature in blue ink that reads 'K Adams.'.

Kelly Adams MA (Hons), CA

Relevant Professional Qualification: ICAS

3 Hamilton Way, East Whitburn, EH47 8RA

Date: 25/03/2025

WHITBURN COMMUNITY SPORTS CLUB SCIO STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30 JUNE 2024



	Notes	Unrestricted 2024 £	Total 12 month period 2024 £	Total 14 month period 2023 £
<u>Receipts</u>				
Donations	3	1,100	1,100	160
Pitches		2,941	2,941	-
Membership Income		<u>40,879</u>	<u>40,879</u>	<u>2,531</u>
Total receipts		44,920	44,920	2,691
<u>Expenditure on:</u>				
Charitable activities	4	<u>29,854</u>	<u>29,854</u>	<u>148</u>
Total payments		<u>29,854</u>	<u>29,854</u>	<u>148</u>
Surplus for the period		<u><u>15,066</u></u>	<u><u>15,066</u></u>	<u><u>2,543</u></u>

WHITBURN COMMUNITY SPORTS CLUB SCIO STATEMENT OF BALANCES AS AT 30 JUNE 2024



	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Opening cash at bank and in hand	2,543	2,543	-
Surplus for the period	<u>15,066</u>	<u>15,066</u>	<u>2,543</u>
Closing cash at bank and in hand	<u><u>17,609</u></u>	<u><u>17,609</u></u>	<u><u>2,543</u></u>
<u>Bank and cash balances</u>			
Bank current account	<u>17,609</u>	<u>17,609</u>	<u>2,543</u>
	<u><u>17,609</u></u>	<u><u>17,609</u></u>	<u><u>2,543</u></u>

WHITBURN COMMUNITY SPORTS CLUB SCIO STATEMENT OF BALANCES AS AT 30 JUNE 2024



	2024	2023
	£	£
Other assets - unrestricted fund		
Mower	514	771
Roller	239	263
Goals	3,067	4,181
Defibrillator	980	1,120
Veo	1,224	1,632
TV Monitor	420	560
Containers (2 x 20ft and 1 x 40ft)	408	544
Line markers	307	460
Floodlights	956	-
	<u>8,115</u>	<u>9,531</u>

WHITBURN COMMUNITY SPORTS CLUB SCIO STATEMENT OF BALANCES AS AT 30 JUNE 2024



Liabilities - unrestricted fund	£	£
Other creditors	-	-
	<u>-</u>	<u>-</u>

This Statement of Balances was approved by the Trustees on 25th March 2025.

A handwritten signature in black ink that reads 'Paul A. Newton' is shown on a light grey rectangular background.

P A Newton
Trustee
Dated: 25th March 2025

WHITBURN COMMUNITY SPORTS CLUB SCIO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024



1. Accounting policies

Basis of accounting

The financial statements 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).

This is the SCIOs first set of financial statements and there are therefore no comparative figures presented.

Charitable funds

Funds are classified as either Restricted or Unrestricted funds, defined as follows:

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the general objects of the Charity.

2. Related party transactions

No expenses or remuneration was paid to the Trustees or any connected persons during the year (2023: none).

WHITBURN COMMUNITY SPORTS CLUB SCIO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024



3 Donations

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Whitburn FC	-	-	100
Omnifix	1,000	1,000	-
Cadonnas Funfair	100	100	-
Other	<u>-</u>	<u>-</u>	<u>60</u>
	<u>1,100</u>	<u>1,100</u>	<u>160</u>

WHITBURN COMMUNITY SPORTS CLUB SCIO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024



4 Cost of charitable activities

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
MCH Fees	2,150	2,150	-
Team expenses	14,720	14,720	-
Use of West Lothian Council pitches	7,264	7,264	-
Maintenance of pitches	678	678	-
Equipment	1,808	1,808	-
Coaching and first aid training courses	1,600	1,600	-
Other	<u>1,634</u>	<u>1,634</u>	<u>148</u>
	<u><u>29,854</u></u>	<u><u>29,854</u></u>	<u><u>148</u></u>