REGISTERED COMPANY NUMBER: SC342628 (Scotland)
REGISTERED CHARITY NUMBER: SC040057

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 May 2025

for

Inch Park Community Sports Club

J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Contents of the Financial Statements
for the Year Ended 31 May 2025

Inch Park Community Sports Club

Report of the Trustees
for the Year Ended 31 May 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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) .

ACHIEVEMENT AND PERFORMANCE

Inch Park Community Sports Club (IPCSC) continued to deliver significant social, sporting and community impact across South Edinburgh throughout 2024/25. Demand for sport and community activity continued to grow, placing increasing pressure on facilities, volunteers and operational capacity. Despite this, IPCSC remained committed to ensuring access remained inclusive, affordable and community-led.

Participation and Reach

- Over 1,000 weekly participants engaged in activity
- More than 75 teams supported
- Over 250 volunteers and coaches
- Over 2,000 weekly users of Inch Park facilities
- Annual reach in excess of 6,000 individuals

Volunteer contribution remained central, with over 250 volunteers contributing an estimated 72,000+ hours across the year.

Club Development

IPCSC continued to support Edinburgh South Community Football Club, Lismore Rugby Club and Edinburgh South Cricket Club. Demand continues to exceed available facilities across all clubs.

Community Support and Giving

IPCSC continued to deliver accessible and inclusive activity, including free and subsidised provision, wellbeing support and programmes aimed at reducing barriers to participation.

Challenges and Priorities

Key challenges include facility constraints, increasing demand, pressure on volunteers and rising operational costs.

Funders

- City of Edinburgh Council
- Co-op Local Community Fund
- University of Edinburgh
- Scottish FA (SFA)
- EVOC – Communities Mental Health and Wellbeing Fund
- Foundation Scotland
- KFC Foundation
- One City Trust
- People's Postcode Lottery
- SCVO – Community Capacity and Resilience Fund
- Thrive Edinburgh
- Valencia Foundation

We extend our sincere thanks to these funders for enabling us to deliver a wide range of impactful programmes and services to the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC342628 (Scotland)

Registered Charity number

SC040057

Registered office

5 Atholl Crescent
Edinburgh
EH3 8EJ

Trustees

Company Secretary

K W Irons

Independent Examiner

June Sinclair
J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:

Y Sneddon - Trustee

Independent Examiner's Report to the Trustees of
Inch Park Community Sports Club

Independent examiner's report to the trustees of Inch Park Community Sports Club ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

June Sinclair

June Sinclair
The Institute of Chartered Accountants of Scotland

J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

29 May 2026

**Statement of Financial Activities
for the Year Ended 31 May 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106,658	65,978	172,636	170,935
EXPENDITURE ON					
Charitable activities					
Charitable activities		85,174	81,597	166,771	144,793
NET INCOME/(EXPENDITURE)		21,484	(15,619)	5,865	26,142
RECONCILIATION OF FUNDS					
Total funds brought forward		295,601	981,170	1,276,771	1,250,629
TOTAL FUNDS CARRIED FORWARD		317,085	965,551	1,282,636	1,276,771

The notes form part of these financial statements

Inch Park Community Sports Club

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	6	282,899	992,772	1,275,671	1,275,671
CURRENT ASSETS					
Debtors	7	43,047	-	43,047	39,055
Investments	8	1	-	1	1
Cash at bank		53,549	-	53,549	124,528
		96,597	-	96,597	163,584
CREDITORS					
Amounts falling due within one year	9	(53,366)	(27,221)	(80,587)	(135,456)
NET CURRENT ASSETS		43,231	(27,221)	16,010	28,128
TOTAL ASSETS LESS CURRENT LIABILITIES		326,130	965,551	1,291,681	1,303,799
CREDITORS					
Amounts falling due after more than one year	10	(9,045)	-	(9,045)	(27,028)
NET ASSETS		317,085	965,551	1,282,636	1,276,771
FUNDS	12				
Unrestricted funds				317,085	295,601
Restricted funds				965,551	981,170
TOTAL FUNDS				1,288,636	1,276,771

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2026 and were signed on its behalf by:

Y Sneddon - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Plant and machinery	-	20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.25	31.5.24
	£	£
Depreciation - owned assets	-	32,472

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
Operational	6	6

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	81,241	89,694	170,935
EXPENDITURE ON			
Charitable activities			
Charitable activities	71,271	73,522	144,793
NET INCOME/(EXPENDITURE)	9,970	16,172	26,142
RECONCILIATION OF FUNDS			
Total funds brought forward	285,631	964,998	1,250,629
TOTAL FUNDS CARRIED FORWARD	295,601	981,170	1,276,771

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 June 2024 and 31 May 2025	1,623,607	18,458	1,642,065
DEPRECIATION			
At 1 June 2024 and 31 May 2025	347,936	18,458	366,394
NET BOOK VALUE			
At 31 May 2025	1,275,671	-	1,275,671
At 31 May 2024	1,275,671	-	1,275,671

7. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.25 £	31.5.24 £
Amounts owed by group undertakings(£39,122) and other debtors(£3,925)	43,077	36,682

8. CURRENT ASSET INVESTMENTS

	31.5.25 £	31.5.24 £
Shares in group undertakings	1	1

This is in respect of Inch Park (Trading) Limited of which the charity owns 100% .

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Bank loans and overdrafts (see note 11)	42,918	109,950
Trade creditors	7,539	61
Social security and other taxes	(1,349)	(1,798)
VAT	3,581	4,080
Other creditors	19,547	14,803
Accrued expenses	8,351	8,351
	80,587	135,456

continued...

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.25	31.5.24
	£	£
Bank loans (see note 11)	42,918	27,028

11. LOANS

An analysis of the maturity of loans is given below:

	31.5.25	31.5.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	27,221	96,503
Bank loans	15,697	13,447
	42,918	109,950
Amounts falling due between two and five years:		
Bank loans - 2-5 years	9,045	41,897

The loan from Social Investment Scotland is secured over the property.

12. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	295,601	21,484	317,085
Restricted funds			
Construction of Sports Club	691,880	-	691,880
Biffaward	42,281	-	42,281
Sports Scotland	80,262	-	80,262
Virador	12,691	-	12,691
Weir Charitable Trust	9,399	-	9,399
Social Investment Scotland	93,997	-	93,997
South Neighbourhood Project	5,759	-	5,759
Lord Taverners	2,872	-	2,872
SCVO	5,840	(5,840)	-
RHODAR		2,500	2,500
EVOC	90	12,750	12,840
FVOC-Y2	-	(7,920)	(7,920)
Edinburgh University	4,500	(500)	4,000
One City Trust	5,000	-	5,000
Co-op	1,990	-	1,990
SCVO Y2	8,000	-	8,000
Foundation Scotland	3,500	(3,500)	-
KFC	2,500	(2,500)	-
EVOC Y3	10,609	(10,609)	-
	981,170	(15,619)	965,551
TOTAL FUNDS	1,276,771	5,865	1,2826,636

continued...

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,658	(85,174)	21,484
Restricted funds			
SCVO	-	(5,840)	(5,840)
ESCFC	50,728	(50,728)	-
EVOC	12,750	-	12,750
One city Trust	-	-	-
Edinburgh University	-	(500)	(500)
Co-op	-	-	-
EVCO – Y3		(10,609)	(10,609)
RHODAR	2,500	-	2,500
EVOC -Y2		(7,920)	(7,920)
Foundation Scotland	-	(3,500)	(3,500)
KFC	-	(2,500)	(2,500)
		-	
	65,978	(81,597)	(15,619)
TOTAL FUNDS	172,636	(166,771)	5,865

continued...

13. RELATED PARTY DISCLOSURES

Inch Park (trading) Limited a related business is due £39,122 (2024:£36,682) to the charity, this is included in other debtors.