

REGISTERED COMPANY NUMBER: CS005797 (Scotland)
REGISTERED CHARITY NUMBER: SC051821

Unaudited Financial Statements
for the Year Ended
30 June 2025

for

FIR PARK CORNER FC (SCIO)

WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

FIR PARK CORNER FC (SCIO)

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for the Year Ended 30 June 2025**

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FIR PARK CORNER FC (SCIO)

Report of the Trustees for the Year Ended 30 June 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 30 June 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are:

The advancement of public participation in sport. In particular by providing opportunities for the public to play football specifically in and around the North Lanarkshire area with absolutely no barriers (including age, gender, religion, race, sexuality or football ability) with a culture of inclusion being central to everything we do.

The provision of recreational facilities or the organisation of recreational activities including support to existing community projects that improve local facilities and the lives of the people within the community

The club will seek to host free events of both football and non-football nature for the benefit of the community and may periodically award financial grants to appreciate good causes relevant to that community.

Significant activities

Another positive year of subscriptions and fundraising which has been invested into refurbishment of our new ground. This should facilitate future growth in the club and further improvement of the site incrementally going forward.

FINANCIAL REVIEW

Financial position

At the end of the year to 30 June 2025, closing bank balances amounted to £17,082 and there was a surplus of funds of £119,425. The charity capitalised the costs of the ground refurbishment and are writing the value of this off over the next 10 years.

FUTURE PLANS

We have significant fundraising efforts planned for the next twelve months which should facilitate future growth in the project fund with the aim of building up a cash reserve for any unforeseen costs arising from managing our own premises.

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

CS005797 (Scotland)

Registered Charity number

SC051821

FIR PARK CORNER FC (SCIO)

**Report of the Trustees
for the Year Ended 30 June 2025**

Registered office

69 Harvest Drive
Motherwell
Lanarkshire
ML1 2RT

Trustees

D Fraser
C Jones
R Elliot

Company Secretary

Independent Examiner

WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Approved by order of the board of trustees on16th June 2026..... and signed on its behalf by:

David Fraser

.....
D Fraser - Trustee

**Independent Examiner's Report to the Trustees of
Fir Park Corner FC (SCIO)**

I report on the accounts for the year ended 30 June 2025 set out on pages four to twelve.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 examiner's statement

In connection with 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 to 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 accounts to be reached.



Craig Gibson
The Association of Chartered Certified Accountants

WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Date: 16/06/2026

FIR PARK CORNER FC (SCIO)

**Statement of Financial Activities
for the Year Ended 30 June 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,700	-	138,700	27,058
Investment income	2	1,265	-	1,265	576
Total		<u>139,965</u>	<u>-</u>	<u>139,965</u>	<u>27,634</u>
EXPENDITURE ON					
Raising funds	3	11,471	-	11,471	-
Charitable activities					
Charitable activities		33,941	-	33,941	11,195
Other		300	-	300	-
Total		<u>45,712</u>	<u>-</u>	<u>45,712</u>	<u>11,195</u>
NET INCOME		94,253	-	94,253	16,439
Transfers between funds	9	7,475	(7,475)	-	-
Net movement in funds		101,728	(7,475)	94,253	16,439
RECONCILIATION OF FUNDS					
Total funds brought forward		17,697	7,475	25,172	8,733
TOTAL FUNDS CARRIED FORWARD		<u>119,425</u>	<u>-</u>	<u>119,425</u>	<u>25,172</u>

The notes form part of these financial statements

FIR PARK CORNER FC (SCIO)

**Balance Sheet
30 June 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	103,242	-	103,242	-
CURRENT ASSETS					
Cash at bank		17,082	-	17,082	25,772
CREDITORS					
Amounts falling due within one year	8	(899)	-	(899)	(600)
NET CURRENT ASSETS		<u>16,183</u>	<u>-</u>	<u>16,183</u>	<u>25,172</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,425</u>	<u>-</u>	<u>119,425</u>	<u>25,172</u>
NET ASSETS		<u>119,425</u>	<u>-</u>	<u>119,425</u>	<u>25,172</u>
FUNDS					
Unrestricted funds	9			119,425	17,697
Restricted funds				-	7,475
TOTAL FUNDS				<u>119,425</u>	<u>25,172</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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

FIR PARK CORNER FC (SCIO)

Balance Sheet - continued
30 June 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
and were signed on its behalf by:

.....
D Fraser - Trustee

The notes form part of these financial statements

FIR PARK CORNER FC (SCIO)

Notes to the Financial Statements for the Year Ended 30 June 2025

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.

Improvements to property - 10% on cost

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.

FIR PARK CORNER FC (SCIO)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	1,265	576
	<u>1,265</u>	<u>576</u>

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	11,471	-
	<u>11,471</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	300	300
Depreciation - owned assets	11,471	-
	<u>11,771</u>	<u>300</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,933	6,125	27,058
Investment income	576	-	576
Total	<u>21,509</u>	<u>6,125</u>	<u>27,634</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	11,195	-	11,195
	<u>11,195</u>	<u>-</u>	<u>11,195</u>

FIR PARK CORNER FC (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	10,314	6,125	16,439
RECONCILIATION OF FUNDS			
Total funds brought forward	7,383	1,350	8,733
TOTAL FUNDS CARRIED FORWARD	<u>17,697</u>	<u>7,475</u>	<u>25,172</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
Additions	<u>114,713</u>
DEPRECIATION	
Change for year	<u>11,471</u>
NET BOOK VALUE	
At 30 June 2025	<u>103,242</u>
At 30 June 2024	<u>-</u>

FIR PARK CORNER FC (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	(1)	-
Accrued expenses	900	600
	<u>899</u>	<u>600</u>

9. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General fund	17,697	94,253	7,475	119,425
Restricted funds				
Ground Fund	7,475	-	(7,475)	-
TOTAL FUNDS	<u>25,172</u>	<u>94,253</u>	<u>-</u>	<u>119,425</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,965	(45,712)	94,253
TOTAL FUNDS	<u>139,965</u>	<u>(45,712)</u>	<u>94,253</u>

FIR PARK CORNER FC (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	7,383	10,314	17,697
Restricted funds			
Ground Fund	1,350	6,125	7,475
TOTAL FUNDS	<u>8,733</u>	<u>16,439</u>	<u>25,172</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,509	(11,195)	10,314
Restricted funds			
Ground Fund	6,125	-	6,125
TOTAL FUNDS	<u>27,634</u>	<u>(11,195)</u>	<u>16,439</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	7,383	104,567	7,475	119,425
Restricted funds				
Ground Fund	1,350	6,125	(7,475)	-
TOTAL FUNDS	<u>8,733</u>	<u>110,692</u>	<u>-</u>	<u>119,425</u>

FIR PARK CORNER FC (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,474	(56,907)	104,567
Restricted funds			
Ground Fund	6,125	-	6,125
TOTAL FUNDS	<u>167,599</u>	<u>(56,907)</u>	<u>110,692</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

FIR PARK CORNER FC (SCIO)**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Memberships	9,060	8,155
Fundraising	21,204	5,428
Match fees	311	6,850
Sponsorship	6,250	500
Grants	101,875	6,125
	<hr/>	<hr/>
	138,700	27,058
Investment income		
Bank interest received	1,265	576
	<hr/>	<hr/>
Total incoming resources	139,965	27,634
 EXPENDITURE		
Charitable activities		
Venue/ pitch hire	4,487	3,465
Equipment inc strips	8,275	2,308
Match/ festival & league fees	8,210	1,003
Age group start up fees	730	400
Travel & hospitality	1,071	1,112
Charitable donations	1,550	561
Sundries	1,876	1,117
Fundraising	5,428	929
	<hr/>	<hr/>
	31,627	10,895
Support costs		
Management		
Insurance	125	-
Improvements to property	11,471	-
	<hr/>	<hr/>
	11,596	-
Information technology		
Repairs and renewals	2,189	-
Governance costs		
Auditors' remuneration	300	300

This page does not form part of the statutory financial statements

FIR PARK CORNER FC (SCIO)

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
Total resources expended	<u>45,712</u>	<u>11,195</u>
Net income	<u><u>94,253</u></u>	<u><u>16,439</u></u>

This page does not form part of the statutory financial statements