THE BLUEVALE COMMUNITY CLUB SCIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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The Bluevale Community Club SCIO
Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Comparative Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—12

The Bluevale Community Club SCIO
Trustees' Report For The Year Ended 30 June 2026

The trustees present their report and the financial statements for the year ended 30 June 2026.

Objectives and Activities

Aims and Objectives

The organisation's purposes are: The advancement of public participation in sport, specifically boxing/football which must be played in the spirt of the sport. The advancement of health by the provision of physical activities and advice which promote health and fitness. The prevention or relief of poverty by delivering programme's to combat this in the local community.

Additional Note

Annual review 2025/26
2025/26 was a year of significant progress for Bluevale Community Club (SC050232), a Scottish Charitable Incorporated Organisation established by local residents in 2019. The Club works to increase participation in sport, improve mental and physical health, and help relieve poverty in Glasgow's East End, one of Scotland's most deprived areas.

During the year, the Club worked towards three core outcomes: reducing social isolation, increasing confidence and life chances, and alleviating the effects of poverty. With the support of its staff team and 54 registered volunteers, the Club delivered a wide range of free activities from its main facility and at local venues, including schools. All activities remained free of charge.

Bluevale Neighbourhood Centre
A major focus during the year was the proposed transfer of Bluevale Neighbourhood Centre, 30 Abernethy Street, to the Club. After Milnbank Housing Association decided to stop managing the building, the Club began working with Glasgow City Council towards a 25-year lease.

As part of the process, consultation engaged 463 local residents, 68% of whom were from Dennistoun and Haghill. The lease has not yet been signed, and the trustees expect to conclude it during 2026/27. In preparation, the Club adopted a letting policy and hire-pricing structure for the Centre and began work with CEIS on a long-term business model for the building.

Sport and physical activity
The Club's sports programme continued to grow, offering boxing, cycling, football, archery and racket sports, as well as basketball and fishing trips. Among participants surveyed, 91% reported improved mental health, lower stress or reduced anxiety.
The Club's Boxing Scotland-affiliated programme produced a champion at every competition entered and won six medals at the Scottish Championships. Three young boxers were also selected to represent Scotland in international tournaments.
The Club also supports local football and dance. Its football team, Glasgow Vale, now has eight teams operating successfully. Our free Dennistoun Kids Dance group gives young people opportunities to take part in dance activities and performances.
Working with Active Schools, the Club delivered Bikeability to more than 100 local primary school pupils. Its loan-bike scheme, delivered with Cycling UK, supported more than 60 children and young people.

Tackling poverty
Tackling poverty remained central to the Club's work. Feeding Friends provided nutritious meals to children at risk of food poverty. Glasgow City Council funded the holiday food programme for the fourth consecutive year, while additional food programmes were supported through fundraising, surplus food from Neighbourly and donations from local schools.
Demand for the holiday programme was high: 203 applications were received, and places had to be allocated by ballot. At Christmas, the Club delivered more than 400 gift bags to local families. Throughout the year, it also provided food parcels to households in crisis and ran cooking and nutrition classes.

Wellbeing, youth and employability
The Club's community programme reached people of all ages. Bloom and Be, a new women's wellbeing group, attracted more than 50 applicants. Still Gem, the group for older residents, grew to 56 regular attendees. The Club also continued cold water therapy, sound bath and meditation sessions, and recovery walks with the Health and Social Care Partnership.
A new wellbeing drop in for young people enabled staff to identify and support a teenager who had witnessed a serious violent incident. The young person has since been connected with their GP and counselling.

Four local young people undertook paid apprenticeships with the Club. The Club also developed a Preparation for Employment qualification at SCQF Level 4 and gained SQA approval, strengthening its ability to support employability locally. In partnership with other organisations, it delivered SCQF Level 5 qualifications, including in sport, for young people who were disengaged.

In response to service users' difficulties accessing services and hospital appointments, the Club began a non emergency transport service. It supports vulnerable and disabled people to travel to and from hospital appointments and community activities.

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Additional Note - continued

Challenges and priorities
Rising living costs increased demand for the Club's services, while people increasingly sought support with more complex needs. The costs of fuel, insurance and maintenance also rose. The Club's sports activities are currently volunteer led. While the lease remains outstanding, the Club has continued to use other local facilities and work closely with local schools.

The Club's priorities for 2026/27 are to complete the Centre lease, improve the building, launch its employability programme and develop income to reduce reliance on short-term grants.

The trustees thank the Club's volunteers, staff, apprentices, funders and partners, and the people of Glasgow's East End, whose support makes this work possible.

Reference and Administrative Details

Trustees

Mrs Jade Campbell - Chair
Ms Amanda Watson - Secretary
Ms Carly Mcilear - Treasurer
Mr James Campbell
Mr Robert Rhee
Mr Craig Stevenson

Charity Number

SC050232

Independent Examiner

Katie Docherty ACCA
NGL Accounting
Suite G.06
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The trustees' report was approved by the board of trustees and signed on its behalf by:

J Campbell

Mrs Jade Campbell

Trustee
14/10/2026

The Bluevale Community Club SCIO
Independent Examiner's Report to the Trustees of The Bluevale Community Club SCIO
For The Year Ended 30 June 2026

I report to the trustees on my examination of the accounts of The Bluevale Community Club SCIO (the Trust) for the year ended 30 June 2026.

Responsibilities and Basis of Report

As the charity trustees you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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 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 Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

K Docherty

Katie Docherty ACCA

14/10/2026
Suite G.06
Red Tree Magenta, 270 Glasgow Rd
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G73 1UZ

The Bluevale Community Club SCIO
Statement of Financial Activities
For The Year Ended 30 June 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	95,080	204,602	299,682	336,263
Charitable activities:					
General charitable activities		171,482	-	171,482	137,729
		266,562	204,602	471,164	473,992
EXPENDITURE ON:					
Charitable activities:	**5**				
General charitable activities		(479,262)	(60,923)	(540,185)	(439,436)
NET (EXPENDITURE)/INCOME		(212,700)	143,679	(69,021)	34,556
Transfers between funds	**12**	145,302	(145,302)	-	-
NET MOVEMENT IN FUNDS		(67,398)	(1,623)	(69,021)	34,556
RECONCILIATION OF FUNDS:					
Total funds brought forward		208,103	107,616	315,719	281,163
TOTAL FUNDS CARRIED FORWARD	**12**	140,705	105,993	246,698	315,719

The notes on pages 8 to 12 form part of these financial statements.

The Bluevale Community Club SCIO
Comparative Statement of Financial Activities
For The Year Ended 30 June 2026

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	145,975	190,288	336,263
Charitable activities:				
General charitable activities		137,729	-	137,729
		283,704	190,288	473,992
EXPENDITURE ON:				
Charitable activities:	**5**			
General charitable activities		(356,765)	(82,671)	(439,436)
NET INCOME		(73,060)	107,616	34,556
NET MOVEMENT IN FUNDS		(73,060)	107,616	34,556
RECONCILIATION OF FUNDS:				
Total funds brought forward		281,163	-	281,163
TOTAL FUNDS CARRIED FORWARD	**12**	208,103	107,616	315,719

The notes on pages 8 to 12 form part of these financial statements.

The Bluevale Community Club SCIO
Statement of Financial Position
As At 30 June 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**9**	54,628	-	54,628	69,478
		54,628	-	54,628	69,478
CURRENT ASSETS					
Debtors	**10**	2,927	-	2,927	1,699
Cash at bank and in hand		101,443	200,431	301,874	266,506
		104,370	200,431	304,801	268,205
Creditors: Amounts Falling Due Within One Year	**11**	(112,731)	-	(112,731)	(21,964)
NET CURRENT ASSETS (LIABILITIES)		(8,361)	200,431	192,070	246,241
TOTAL ASSETS LESS CURRENT LIABILITIES		46,267	200,431	246,698	315,719
NET ASSETS		46,267	200,431	246,698	315,719
FUNDS OF THE CHARITY					
Restricted Funds				105,993	107,616
Unrestricted Funds				140,705	208,103
TOTAL FUNDS	**12**			246,698	315,719

On behalf of the board

J Campbell

Mrs Jade Campbell

Trustee
14/10/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

The Bluevale Community Club SCIO is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC050232 .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. There is a reserve policy in place where the charity must retain an unrestricted funding balance of £80k minimum at all times. Within the unrestricted funding the charity has been raising funds for sustainability measures through other charitable activities.
Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Restricted funds - Grants received:

** Children's Holiday Food Programme – Easter & October: £10,389 – awarded 27/03/2026, with £3,252 received.*
** Children's Holiday Food Programme – Summer: £31,613 – awarded 03/06/2026.*
** Mobility Foundation: £76,253 – awarded 27/04/2026.*
** Communities Fund (2026–2029): £24,972 – awarded 10/04/2026.*
** Lottery: £24,972 – awarded 10/04/2026; previous award of £24,972 received 10/10/2025.*
** Communities Fund (2023–2026): £29,026 – awarded 06/11/2025.*
** Corra Foundation: £49,379 – awarded 11/12/2025.*
** Glasgow City Council (2025-2026) - awarded 24/04/2025: £43,932*

2.3. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.4. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25%
Computer Equipment	25%

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	95,080	95,734	190,814
Grants	-	108,868	108,868
	95,080	204,602	299,682

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	145,975	111,566	257,541
Grants	-	78,722	78,722
	145,975	190,288	336,263

4. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	14,850	14,422

5. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 6)	2026 Total
	£	£	£
General charitable activities	61,162	479,023	540,185

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
General charitable activities	82,935	356,501	439,436

6. **Support Costs**

	2026 General charitable activities	2025 General charitable activities
	£	£
Employee costs	175,228	163,982
Premises expenses	380	100
General administration	288,565	177,029
Depreciation	14,850	14,422
Interest payable	-	968
	479,023	356,501

General administration costs comprise expenditure relating to the operation of the charity's gym, café, boxing and community activities, together with other general costs incurred in the day-to-day running of the charity.

7. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	166,181	156,216
Social security costs	9,047	7,766
	175,228	163,982

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. **Average Number of Employees**

Average number of employees during the year was: 14 (2025: 14)

9. **Tangible Assets**

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
As at 1 July 2025	80,750	3,578	84,328
As at 30 June 2026	80,750	3,578	84,328

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Depreciation			
As at 1 July 2025	14,422	428	14,850
Provided during the period	14,422	428	14,850
As at 30 June 2026	28,844	856	29,700
Net Book Value			
As at 30 June 2026	51,906	2,722	54,628
As at 1 July 2025	66,328	3,150	69,478

10. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	2,927	1,699

11. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	29,270	16,734
Other creditors	-	1,020
Taxation and social security	4,563	1,690
Accruals and deferred income	78,898	2,520
	112,731	21,964

12. **Movement in Funds**

	As at 1 July 2025	Income	Expenditure	Transfers	As at 30 June 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	208,103	266,562	(479,262)	145,302	140,705
Restricted funds					
Restricted Fund	107,616	204,602	(60,923)	(145,302)	105,993
Total funds	315,719	471,164	(540,185)	-	246,698

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	281,163	283,704	(356,764)	208,103
Restricted funds				
Restricted Fund	-	190,288	(82,672)	107,616
Total funds	281,163	473,992	(439,436)	315,719

A transfer of £145,302 was made between funds to reflect the allocation of salaries and wages expenditure to restricted funds, as certain salaries and wages costs were incurred in connection with activities funded by these restricted funds.

13. **Transactions with Trustees**

No trustee expenses have been incurred.

14. **Related Party Disclosures**

There were no disclosable related party transactions during the year (2025 - none).

Signable

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Tue, 20th Oct 2026 7:10:57 BST	Anna Van Niekerk - Copied In (ba7d80fd5b3bcfd7f5f159674d1ff341)

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