REGISTERED COMPANY NUMBER: SC357561 (Scotland)
REGISTERED CHARITY NUMBER: 040731

Report of the Trustees and

Unaudited Financial Statements

For The Year Ended 31 December 2025

for

The East Kilbride Community Trust

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

The East Kilbride Community Trust

Contents of the Financial Statements
For The Year Ended 31 December 2025

The East Kilbride Community Trust

Report of the Trustees
For The Year Ended 31 December 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 December 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

To advance public participation in sport in the community of East Kilbride through the promotion of participation in football and other sports which involve physical skill and exertion, by all means including providing coaching and development.

To advance health in the community of East Kilbride by the promotion of the benefits of physical activity, provision of assistance in relation to sports related and healthy lifestyle matters and the promotion of good mental health.

To promote community development and equality and diversity in East Kilbride by encouraging participation in sports, activities and programmes which bring together a cross section of the community, regardless of background or ability.

To provide recreational facilities or organise recreational activities with the object of improving the conditions of life for the community of East Kilbride and also for those who have need of such facilities or would benefit from such activities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

To advance education in the community of East Kilbride particularly in relation to health and fitness, sporting activity and life skills, through providing or organising educational, training and lifelong learning opportunities.

To promote, facilitate and to provide funding and other assistance for such other community projects in the East Kilbride area which shall be of benefit to the local community or sections of the local community regardless of age, gender, ability, religion or ethnic origin.

The main difference that the charity seeks to make through its activities is to increase the opportunities for the people of East Kilbride to improve their health and wellbeing.

Significant activities

The main strategies to achieve these objectives are to provide sports facilities at K Park and accessible woodland at K Woodlands together with organised events for the local community.

Volunteers

The charity is grateful for the help of all volunteers. It is not practicable to quantify the effect of the support from volunteers.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

East Kilbride Community Trust has two main facilities that continue to service the community. K-Park Training academy (a multi use sports stadium in Calderglen Country Park) and K-Woodlands, both in East Kilbride.

The charity is currently reviewing methods for the measurement of success but currently consider that the regular use of its facilities is a good indicator that it is achieving its objective in the advancement of public participation in sport and the advancement of health in the East Kilbride Community.

FINANCIAL REVIEW

Financial position

The financial position of the charity is as detailed in these accounts.

Principal funding sources

The main income sources are grants, rental income, donations and admissions charges.

Report of the Trustees
For The Year Ended 31 December 2025

FINANCIAL REVIEW

Reserves policy

The trustees aim for a minimum of 3 months unrestricted reserves.

The charity has identified unrestricted reserves relating to fixed assets and created a designated fund to separate this from general unrestricted reserves. The remaining unrestricted are sufficient to cover upcoming expenditure.

Going concern

The trustees do not have any significant uncertainties regarding going concern.

FUTURE PLANS

The charity continues to support the local community through the use of its facilities and continues to increase its profile in the area.
The charity is currently exploring different avenues to continue to benefit 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.

Recruitment and appointment of new trustees

Any future Directors would be appointed by the existing Board.

Organisational structure

The charity is run by a board of trustees.

Decision making

Major decisions are made by the trustees.

Induction and training of new trustees

The current directors were fully involved in the formation of the company and fully understand the charity's objectives and their duties as company directors and charity trustees. For any future directors, there will be a structured induction programme to ensure they fully understand the company's operations.

Key management remuneration

The trustees set the remuneration of key management personnel based on level of responsibility and market rates.

Related parties

Any transactions with related parties are disclosed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC357561 (Scotland)

Registered Charity number

040731

Registered office

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
G32 8FH

The East Kilbride Community Trust

Report of the Trustees
For The Year Ended 31 December 2025

Trustees
J Kean Director
Miss J Kean Director
M English (appointed 10.4.25)
H S O'Neill (appointed 10.10.25)

Company Secretary
W Donnelly

Independent Examiner
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Bankers
Clydesdale Bank
2 Princes Sq.
East Kilbride S/C
East Kilbride
G74 4NF

Approved by order of the board of trustees on 05.08.26 and signed on its behalf by:

....
Miss J Kean - Trustee

Independent Examiner's Report to the Trustees of
The East Kilbride Community Trust

I report on the accounts for the year ended 31 December 2025 set out on pages five to fourteen.

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.

Michael Donnelly
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 19/08/2026

The East Kilbride Community Trust

Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.12.25 Total funds £	Period 1.5.24 to 31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**39,269**	-	**39,269**	11,579
Charitable activities	3				
Charitable		**109,195**	-	**109,195**	65,226
Other income		-	-	-	214,177
Total		**148,464**	-	**148,464**	290,982
EXPENDITURE ON					
Raising funds	4	-	-	-	5,053
Charitable activities					
Charitable		**254,449**	**6,308**	**260,757**	135,117
Total		**254,449**	**6,308**	**260,757**	140,170
NET INCOME/(EXPENDITURE)		**(105,985)**	**(6,308)**	**(112,293)**	150,812
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,565,079**	**121,851**	**1,686,930**	1,536,118
TOTAL FUNDS CARRIED FORWARD		**1,459,094**	**115,543**	**1,574,637**	1,686,930

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	9	**1,371,997**	**115,544**	**1,487,541**	1,404,219
CURRENT ASSETS					
Debtors	10	**27,659**	-	**27,659**	32,467
Cash at bank		**198,090**	-	**198,090**	528,828
		225,749	-	**225,749**	561,295
CREDITORS					
Amounts falling due within one year	11	**(138,652)**	**(1)**	**(138,653)**	(278,584)
NET CURRENT ASSETS		**87,097**	**(1)**	**87,096**	282,711
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,459,094**	**115,543**	**1,574,637**	1,686,930
NET ASSETS		**1,459,094**	**115,543**	**1,574,637**	1,686,930
FUNDS	12				
Unrestricted funds				**1,459,094**	1,565,079
Restricted funds				**115,543**	121,851
TOTAL FUNDS				**1,574,637**	1,686,930

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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

continued

Balance Sheet - continued
31 December 2025

Thesefinancialstatementshavebeenpreparedinaccordancewiththeprovisionsapplicabletocharitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....05.08.26............... and were signed on its behalf by:

....
J Kean - 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant.

The transactions are recorded in £ sterling.

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	- 4% on cost and 2% on cost
Long leasehold	- 2% on reducing balance
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

The trustees review the fixed assets annually to identify impairment and where this is significant will make an adjustment to the carrying value in the financial statements.

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.

Debtors
Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

continued...

1. ACCOUNTING POLICIES - continued

Debtors

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

Employee benefits will be accrued where this represents a significant cost not claimed in the period.

Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at their amortised cost using the effective interest method.

Grants

The charity activities may include the awarding of grants in line with its charitable objects.
Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2. DONATIONS AND LEGACIES

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Donations	2,929	10,379
Grants	36,340	1,200
	39,269	11,579

Grants received, included in the above, are as follows:

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Other	300	1,200
Other grants	36,040	-
	36,340	1,200

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Admission fees	Charitable	106,098	42,052
Other income	Charitable	3,097	3,726
Rental income	Charitable	-	19,448
		109,195	65,226

4. RAISING FUNDS

Investment management costs

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Property repairs	-	5,053

5. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Depreciation - owned assets	78,290	32,867
Surplus on disposal of fixed assets	-	(214,177)

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

continued...

7. STAFF COSTS

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

	Year Ended 31.12.25	Period 1.5.24 to 31.12.24
General	7	6

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,579	-	11,579
Charitable activities			
Charitable	65,226	-	65,226
Other income	214,177	-	214,177
Total	290,982	-	290,982
EXPENDITURE ON			
Raising funds	5,053	-	5,053
Charitable activities			
Charitable	129,848	5,269	135,117
Total	134,901	5,269	140,170
NET INCOME/(EXPENDITURE)	156,081	(5,269)	150,812
RECONCILIATION OF FUNDS			
Total funds brought forward	1,408,998	127,120	1,536,118
TOTAL FUNDS CARRIED FORWARD	1,565,079	121,851	1,686,930

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £
COST			
At 1 January 2025	174,444	1,680,868	78,217
Additions	-	-	71,450
At 31 December 2025	174,444	1,680,868	149,667
DEPRECIATION			
At 1 January 2025	38,856	418,477	73,893
Charge for year	6,497	33,618	15,155
At 31 December 2025	45,353	452,095	89,048
NET BOOK VALUE			
At 31 December 2025	129,091	1,228,773	60,619
At 31 December 2024	135,588	1,262,391	4,324

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2025	37,805	1,319	1,972,653
Additions	90,162	-	161,612
At 31 December 2025	127,967	1,319	2,134,265
DEPRECIATION			
At 1 January 2025	35,889	1,319	568,434
Charge for year	23,020	-	78,290
At 31 December 2025	58,909	1,319	646,724
NET BOOK VALUE			
At 31 December 2025	69,058	-	1,487,541
At 31 December 2024	1,916	-	1,404,219

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	2,640	480
VAT	12,884	2,662
Prepayments	12,135	29,325
	27,659	32,467

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	10,667	20,627
Social security and other taxes	1,570	1,025
Other creditors	-	48,748
Accrued expenses	126,416	208,184
	138,653	278,584

12. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	(126,440)	(70,041)	283,576	87,095
Designated fixed asset reserve	1,691,519	(35,944)	(283,576)	1,371,999
	1,565,079	(105,985)	-	1,459,094
Restricted funds				
Community Woodland	121,851	(6,308)	-	115,543
TOTAL FUNDS	1,686,930	(112,293)	-	1,574,637

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,423	(182,464)	(70,041)
Designated fixed asset reserve	36,041	(71,985)	(35,944)
	148,464	(254,449)	(105,985)
Restricted funds			
Community Woodland	-	(6,308)	(6,308)
TOTAL FUNDS	148,464	(260,757)	(112,293)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	(310,118)	183,678	(126,440)
Designated fixed asset reserve	1,719,116	(27,597)	1,691,519
	1,408,998	156,081	1,565,079
Restricted funds			
K-Woodlands Asset Reserve	127,120	(5,269)	121,851
TOTAL FUNDS	1,536,118	150,812	1,686,930

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	290,982	(107,304)	183,678
Designated fixed asset reserve	-	(27,597)	(27,597)
	290,982	(134,901)	156,081
Restricted funds			
K-Woodlands Asset Reserve	-	(5,269)	(5,269)
TOTAL FUNDS	290,982	(140,170)	150,812

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

14. FUND DESCRIPTIONS

K-Woodlands Asset Reserve - This funds represents the contribution made from grant funding towards the costs of creating the K-Woodlands area and agrees to the net book value of the assets acquired using that funding.. The fund will be used to offset the annual depreciation cost of the project over 25 years.

Designated Fixed Asset Reserve - This fund represents the net book value of all assets other than those funded by restricted grants.The fund will be used to offset the annual depreciation cost of these assets over their expected life.

The East Kilbride Community Trust

Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,929**	10,379
Grants	**36,340**	1,200
	39,269	11,579
Charitable activities		
Admission fees	**106,098**	42,052
Other income	**3,097**	3,726
Rental income	-	19,448
	109,195	65,226
Other income		
Gain on sale of tangible fixed assets	-	214,177
Total incoming resources	**148,464**	290,982
EXPENDITURE		
Investment management costs		
Property repairs	-	5,053
Charitable activities		
Wages	**100,534**	58,575
Social security	**7,901**	3,194
Insurance	**18,672**	9,096
Light and heat	**16,504**	14,656
Telephone	**2,259**	1,829
Sundries	**18,929**	10,383
Donations	**883**	120
Cleaning	**8,687**	516
Repairs & renewals	**1,795**	3,236
Motor expenses	**104**	126
Depreciation of tangible fixed assets	**78,290**	32,866
	254,558	134,597
Support costs		
Finance		
Bank charges	**205**	145
Governance costs		
Accountancy and legal fees	**5,994**	375

Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	Year Ended 31.12.25 £	Period 1.5.24 to 31.12.24 £
Total resources expended	**260,757**	140,170
Net (expenditure)/income	**(112,293)**	150,812

This page does not form part of the statutory financial statements