DRUMCHAPEL UNITED FOOTBALL CLUB LTD

Trustees' Report and Unaudited Accounts

For the year ended 29 June 2026

Charity Number: SC051037

Company Number: SC700925

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Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ending 29 June 2026. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. SC700925
Charity No. SC051037
Principal Office 62 Kiniver Drive Glasgow, Scotland G15 6RF
Registered Office 62 Kiniver Drive, Glasgow G15 6RF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

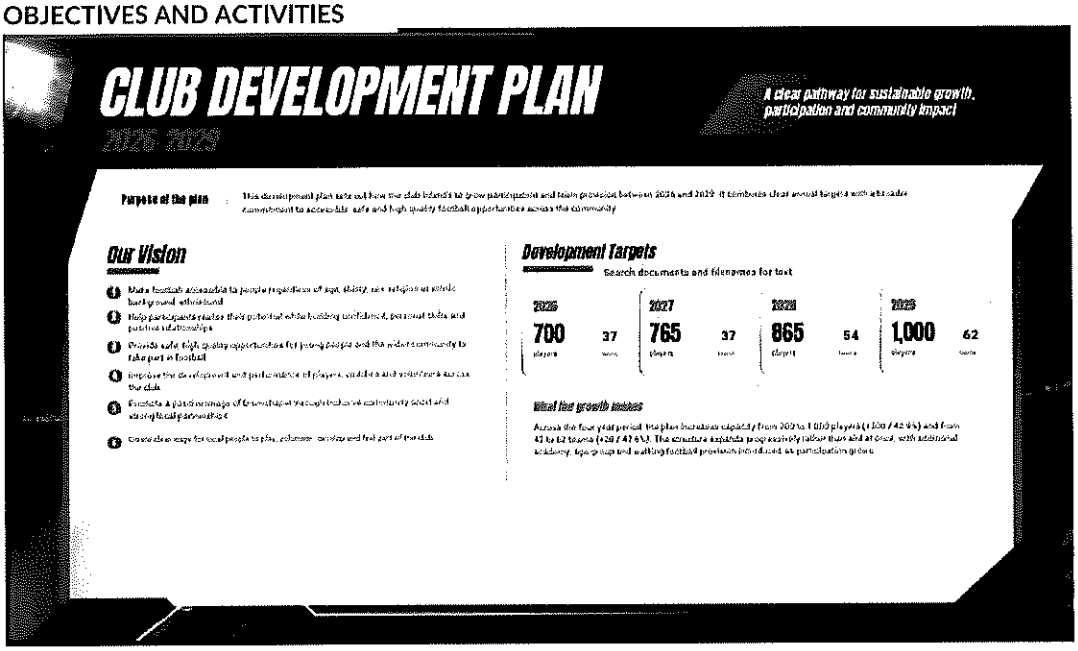
J. Black
S. Bland
V. Johnstone

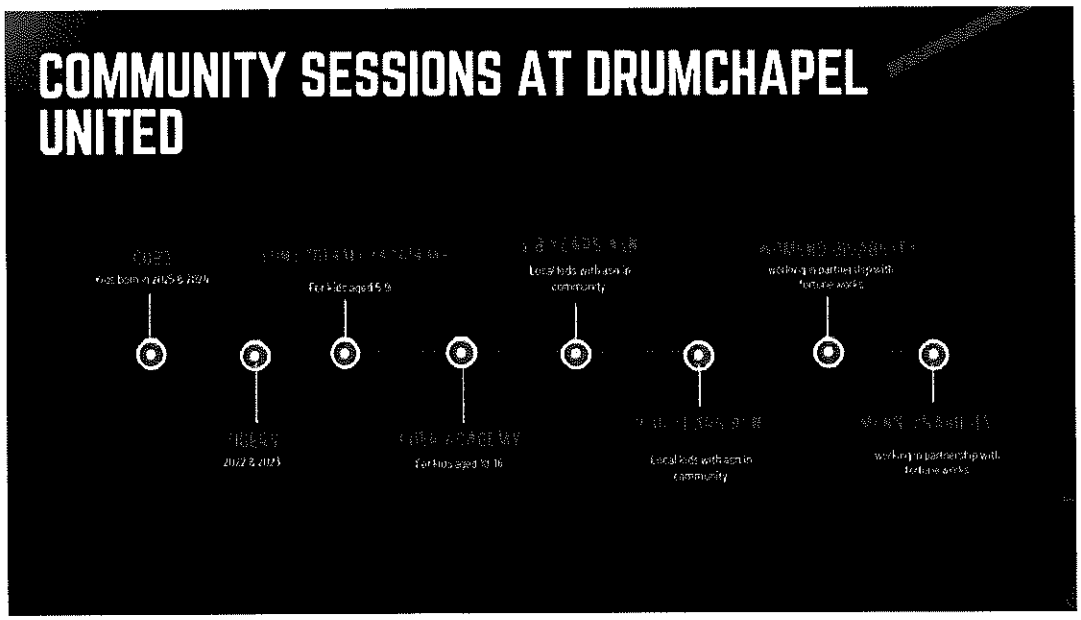
Accountants

Premier Accounting
9 B Dalrymple Court
Kirkintilloch
G66 3AA

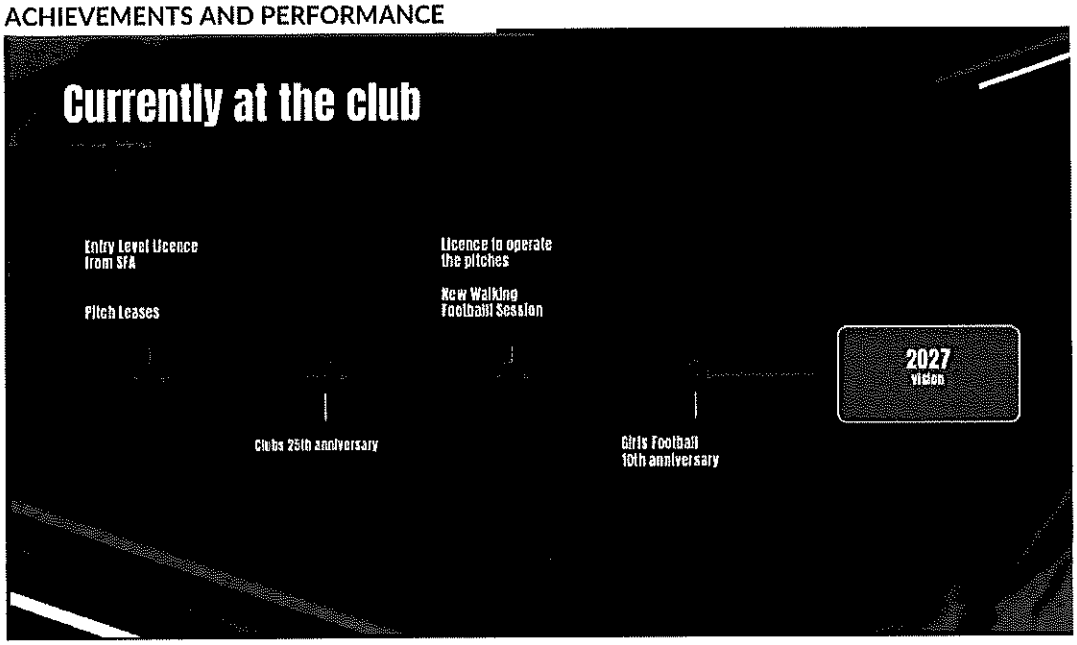
Trustees Annual Report

OBJECTIVES AND ACTIVITIES



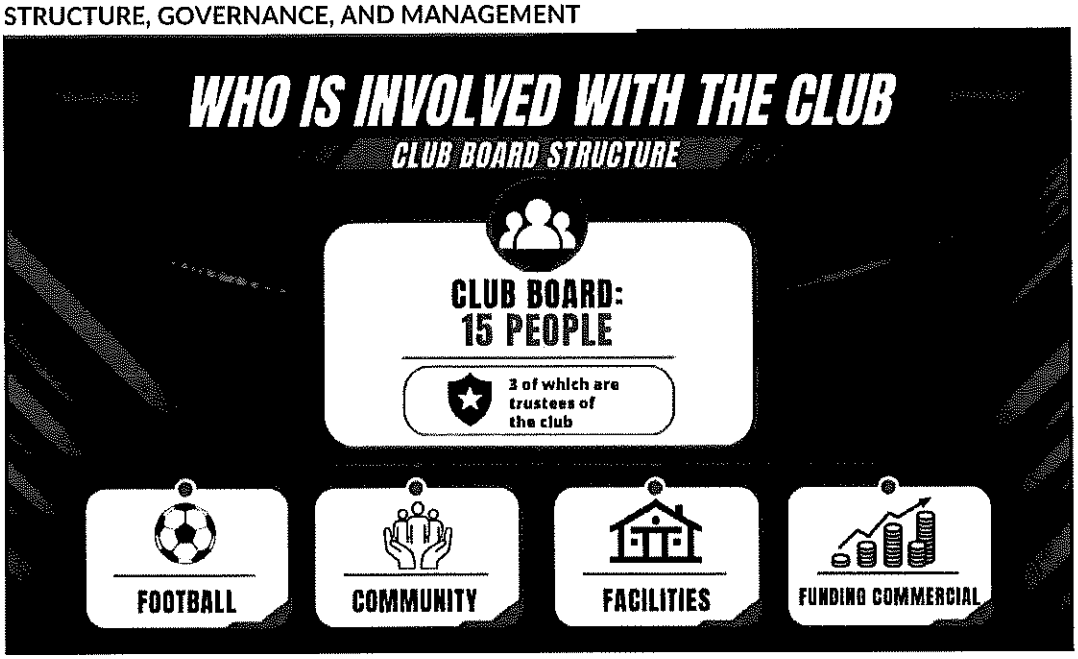


ACHIEVEMENTS AND PERFORMANCE



FINANCIAL REVIEW

Income for the year was £338,886 (2025 £324,676) and expenditure was £328,935 (2025 £322,965), resulting in a surplus of £9,951 (2025 £1,711). Unrestricted funds increased from £16,892 to £26,843. At the year end tangible fixed assets were £7,143 and net current assets were £19,700. The trustees confirm the reserves policy, restricted grant assessment are satisfactory and there are no going concern issues.


WHO IS INVOLVED WITH THE CLUB
CLUB BOARD STRUCTURE
CLUB BOARD:
15 PEOPLE
3 of which are trustees of the club
FOOTBALL
COMMUNITY
FACILITIES
FUNDING COMMERCIAL

7/11/2026

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name: Drumchapel United Football Club Ltd

Registered charity number: SC051037

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
30	06	2025	**to**	29	06	2026

Set out on pages: 1 to 20 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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

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 accounts which accord with the accounting records and comply with Regulation 9 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.

Signed:** Stuart Mclaughlin **Date:** 05/11/2026

Name: Stuart McLaughlin

Relevant professional qualification(s) or body (if any): ICB

Address:

Pristine Books Ltd
436 Kinfauns Drive
Glasgow
G15 7NE

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	

Statement of Financial Activities

for the year ended 29 June 2026

		Unrestricted Funds	Total Funds	Total Funds
		2026	2026	2025
	Notes	£	£	£
Income and endowments from:				
Charitable activities income	3	285,428	285,428	280,356
Grants and subsidies	4	53,458	53,458	44,320
Total income		**338,886**	**338,886**	**324,676**
Expenditure on:				
Charitable activities direct costs	5	166,522	166,522	124,332
Charitable activities support costs	6	162,413	162,413	198,633
Total expenditure		**328,935**	**328,935**	**322,965**
Net income/(expenditure)	7	9,951	9,951	1,711
Transfers between funds		-	-	-
Net income/(expenditure) before other gains and losses		9,951	9,951	1,711
Other gains and losses		-	-	-
Net movement in funds		**9,951**	**9,951**	**1,711**
Reconciliation of funds:				
Total funds brought forward		16,892	16,892	15,192
Prior period correction		-	-	(11)
Total funds carried forward		**26,843**	**26,843**	**16,892**

Summary Income and Expenditure Account

for the year ended 29 June 2026

	2026	2025
	£	£
Income	338,886	324,676
Gross income for the year	**338,886**	**324,676**
Expenditure	327,149	320,733
Depreciation and charges for impairment of fixed assets	1,786	2,232
Total expenditure for the year	**328,935**	**322,965**
Net income/(expenditure) before tax for the year	9,951	1,711
Net income/(expenditure) for the year	**9,951**	**1,711**

Balance Sheet

at 29 June 2026

Company No. SC700925

	Notes	2026	2025
		£	£
Fixed Assets			
Tangible assets	9	7,143	8,929
Current assets			
Debtors	10	-	2,068
Cash at bank and in hand		21,912	7,445
		21,912	**9,513**
Creditors: Amount falling due within one year	11	**(2,212)**	**(1,550)**
Net current assets		**19,700**	**7,963**
Total assets less current liabilities		26,843	16,892
Net assets excluding pension assets or liabilities		**26,843**	**16,892**
Total net assets		**26,843**	**16,892**
The funds of the charity	12		
Restricted funds		-	-
Unrestricted funds: General funds	12	**26,843**	**16,892**
Reserves		-	-
Total funds		**26,843**	**16,892**

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 29 June 2026 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members did not require the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
Approved by the board on 7/11/2026
And signed on its behalf by:

S. Bland
Trustee

Notes to the Accounts

for the year ended 29 June 2026

1. Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in the basis of accounting or to the previous accounts

There has been no change to accounting policies since last year. The figures and comparative classifications in this draft follow the supplied statutory accounts. Those accounts include a prior period correction of £11 in the comparative funds reconciliation. The nature of that correction requires confirmation before approval.

Fund accounting

Unrestricted funds: These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds: These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds: These are unrestricted funds that include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds: These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income, and the amount of the income can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure, the income and related expenditure is reported gross in the SoFA.

Donations and legacies - Voluntary income received by way of grants, donations, and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Volunteer help - The value of any volunteer help received is not included in the accounts.

Gains/(losses) on revaluation of fixed assets - This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets - This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure - Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds - These comprise the costs associated with attracting voluntary income, fundraising, trading costs, and investment management costs.

Expenditure on charitable activities - These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable - All grant expenditure is accounted for on an actual paid basis, plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure - These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Plant & Machinery 20% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short-term creditors are measured at the transaction price. Other 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 discounts due.

Company status

The company is a private company limited by guarantee and consequently does not have share capital.

2. Statement of Financial Activities - prior year

	Unrestricted Funds	Total Funds
	2025	2025
	£	£
Income and endowments from:		
Charitable activities income	280,356	280,356
Grants and subsidies	44,320	44,320
Total	**324,676**	**324,676**
Expenditure on:		
Charitable activities direct costs	124,332	124,332
Charitable activities support costs	198,633	198,633
Total	**322,965**	**322,965**
Net income	**1,711**	**1,711**
Net income before other gains/(losses)	**1,711**	**1,711**
Other gains and losses	-	-
Net movement in funds	**1,711**	**1,711**
Reconciliation of funds:		
Total funds brought forward	15,192	15,192
Prior period correction	(11)	(11)
Total funds carried forward	**16,892**	**16,892**

3. Income from charitable activities

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Activity income	285,428	285,428	280,356
Total	285,428	285,428	280,356

4. Grants and subsidies

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Grants and subsidies	53,458	53,458	44,320
Total	53,458	53,458	44,320

5. Charitable activities direct costs

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Purchases	44,995	44,995	29,388
Direct costs	121,527	121,527	94,944
Total	166,522	166,522	124,332

6. Charitable activities support costs

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Staff and coaching costs	74,444	74,444	90,628
Premises costs	65,031	65,031	90,595
General costs including depreciation	7,980	7,980	10,705
Legal and professional costs	14,569	14,569	6,705
Finance charges	389	389	-
Total	162,413	162,413	198,633

7. Net income/(expenditure) before transfers

	Unrestricted	**Total**	**Total**
	2026	**2026**	**2025**
	£	**£**	**£**
This is stated after charging:			
Depreciation of owned fixed assets	1,786	1,786	2,232

8. Staff costs

	Unrestricted	Total	Total
	2026	2026	2025

	£	£	£
Wages and salaries	30,538	30,538	29,293
Employer National Insurance	-	-	1,859
Employer pension contributions	812	812	879
Total employee remuneration	31,350	31,350	32,031

9. Tangible fixed assets

	Plant and Machinery	Total
	£	£
Cost or revaluation		
At 30 June 2025	18,910	18,910
Additions	-	-
At 29 June 2026	**18,910**	**18,910**
Depreciation and impairment		
At 30 June 2025	9,981	9,981
Depreciation charge for the year	1,786	1,786
At 29 June 2026	**11,767**	**11,767**
Net book values		
At 29 June 2026	**7,143**	**7,143**
At 29 June 2025	**8,929**	**8,929**

10. Debtors

	Total	Total
	2026	2025
	£	£
Prepayments and accrued income	-	2,068
	-	2,068

11. Creditors: amounts falling due within one year

	Total	Total
	2026	2025
	£	£
Accruals	1,441	1,550
Other creditors	771	-
Total	2,212	1,550

12. Movement in funds

	At 30-Jun-25	Incoming resources including other gains/ losses	Resources expended	Transfers	At 29-Jun-26
	£	£	£	£	£
Restricted funds					
Unrestricted funds:					
General funds	16,892	338,886	(328,935)	-	26,843
Total funds	**16,892**	**338,886**	**(328,935)**	**-**	**26,843**

13. Analysis of net assets between funds

	Unrestricted	Total
	2026	2026
	£	£
Fixed assets	7,143	7,143
Net current assets	19,700	19,700
	26,843	26,843

14. Reconciliation of net debt

	At	Cash	At
	30-Jun-25	flow	29-Jun-26
	£	£	£
Cash and cash equivalents	7,445	14,467	21,912
Net funds	7,445	14,467	21,912

15. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

Detailed Statement of Financial Activities

for the year ended 29 June 2026

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Income			
Activity income	285,428	285,428	280,356
Grants and subsidies	53,458	53,458	44,320
Total income	**338,886**	**338,886**	**324,676**
Charitable activities direct costs			
Purchases	44,995	44,995	29,388
Direct costs	121,527	121,527	94,944
Total direct costs	166,522	166,522	124,332
Staff and coaching costs			
Wages and salaries	30,538	30,538	-
Directors salaries	-	-	29,293
Employer National Insurance	-	-	1,859
Pension contributions	812	812	879
Temporary staff casual wages and recruitment	41,440	41,440	35,602
Staff training	-	-	900
Staff travel and subsistence	-	-	10,000
Other staff expenses	1,654	1,654	12,095
Subtotal	74,444	74,444	90,628
Premises costs			
Rent	18,556	18,556	48,399
Cleaning	3,648	3,648	1,572
Premises repairs renewals and maintenance	42,827	42,827	40,624
Subtotal	65,031	65,031	90,595
General costs			
Repairs renewals and maintenance	500	500	3,401
Insurance	3,978	3,978	3,507
Subscriptions	-	-	279

	Unrestricted	Total	Total
	2026	2026	2025
	£	£	£
Hire and leasing of equipment and vehicles	1,716	1,716	1,271
Depreciation	1,786	1,786	2,232
Sundry expenses	-	-	15
Subtotal	7,980	7,980	10,705
Legal and professional costs			
Accountancy fees	4,539	4,539	1,200
Advertising	3,506	3,506	5,505
Other legal and professional fees	6,524	6,524	-
Subtotal	14,569	14,569	6,705
Bank charges	389	389	-
Total support costs	162,413	162,413	198,633
Total expenditure	**328,935**	**328,935**	**322,965**
Net movement in funds	**9,951**	**9,951**	**1,711**
Opening funds	16,892	16,892	15,192
Prior period correction	-	-	(11)
Closing funds	26,843	26,843	16,892