

KIRKINTILLOCH COMMUNITY SPORTS CLUB
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

SCOTTISH CHARITY NUMBER SC045155
COMPANY NUMBER SC463150

Cahill Jack Associates Limited
Chartered Accountants
and Registered Auditors
91 Alexander Street
Airdrie
ML6 0BD

KIRKINTILLOCH COMMUNITY SPORTS CLUB

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FOR THE YEAR ENDED 30 NOVEMBER 2025**

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TRUSTEES DIRECTORS WHO SERVED DURING THE YEAR

G G Allen	
N Anderson	
JM Gilmour	(Resigned 6/7/2026)
A D J M MacInnes	(Resigned 29/7/2025)
W Wilson	
A Outram	(Resigned 25/4/2025)
RF Wilson	(Appointed 6/8/2025)
B Hamilton	(Appointed 5/12/2025)

COMPANY SECRETARY

-

INDEPENDENT EXAMINER

Antony Fraser
Cahill Jack Associates Limited
Chartered Accountants
91 Alexander Street
Airdrie
ML6 0BD

BANKERS

Virgin Bank
32 Sylvania Way South
Clydebank
G81 1RP

REGISTERED OFFICE

62 Townhead
Kirkintilloch
Glasgow
G66 1NZ

SCOTTISH Charity NUMBER SC021705
COMPANY NUMBER SC163306

KIRKINTILLOCH COMMUNITY SPORTS CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 30 NOVEMBER 2025

The Trustees, who are also Directors of the Company for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the Charity for the year ended 30 November 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102).

LEGAL AND ADMINISTRATIVE DETAILS

Reference and administrative details including the names of trustees who served during the period and details of other relevant organisations are given on the previous company information page.

STRUCTURE GOVERNANCE MANAGEMENT AND DECISION MAKING

The Charity is constituted as a company limited by guarantee, and is therefore governed by its articles of association. It was incorporated in November 2013. In the event of the company being wound up, its members are each required to contribute an amount not exceeding £1. Kirkintilloch Community Sports Club is registered as a Charity with the Office of The Scottish Charity Regulator (OSCR).

The Charity members shall be the Founder Members and such other organisations and individuals as are admitted to membership.

The Board of Trustees shall comprise

- Founder Trustees (each Founder member is entitled to appoint one (*or* in the case of Kirkintilloch Rob Roy Football Club two) individuals to be Trustees)
- Community Trustees (up to 3 trustees shall be appointed to represent the interests of the community)
- School Trustees (schools in the Community can nominate Trustees)

The trustees were familiar or introduced to the work of the charitable company prior to their appointment. They receive training as required.

The management of the Charity is the responsibility of the Trustees, who are also the directors of the Charity for the purposes of the Companies Act 2006 who are elected and co-opted under the terms of the Trust deed.

The main Founder Member is Kirkintilloch Rob Roy Football Club. It is anticipated that additional trustees will be appointed from the various organisations seeking to use the facilities when they become operational.

OBJECTS OF THE CHARITY

For the benefit of the community of Kirkintilloch and environs the charitable company's main objects are:

- the advancement of public participation in sport
- providing recreational facilities or organising recreational activities with the aim of improving the conditions of life for the people for whom the facilities or activities are mainly intended

Significant activities and future plans

The Charity has since last year operated a sporting facility in Kirkintilloch and has expanded its customer base to include local football clubs, including men and women, and community groups.

Through its experience of running the facility the Charity has identified improvements that can be made, including expanding the hospitality area available to users as well as providing more covered areas for spectators. Funds have been allocated for these improvements and they will be implemented in 2026.

GOING CONCERN

As referred to above in The Report of the Trustees, the trustees remain committed and positive to the operation of the facility and meeting its objectives. The running costs, especially for managing the facility and paying for utilities, have proved to be a challenge as reflected in the results for the year. The Trustees have addressed this and implemented a new management structure that will both increase revenues and reduce expenditure. In saying this the Trustees still have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The Trustees continue to believe the going concern basis of accounting appropriate in preparing the financial statements. There are no known, material uncertainties about the Charity's ability to continue as a going concern.



N Anderson

Dated

24 August 2026

STRATEGIC REPORT FOR THE YEAR ENDED 30 NOVEMBER 2025

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate exposure to these risks. The board is fully aware of the need to maintain an ongoing strategy in pursuit of income streams given the uncertain nature of funding received. The Charity continues to work to achieve sustainable long term funding in line with its fundraising strategy.

In addition the Charity has safeguards in place in relation to the loss of key personnel and to reduce the risk of fraud and error and maintains a regulated back up procedure and support contract covering its information technology systems. Work is ongoing to ensure the Charity continues to comply with GDPR and all current legislation.

REVIEW OF ACTIVITIES AND FINANCIAL TRANSACTIONS

The financial results are set out in the attached financial statements.

The Charity received rental income of £90,777 (2024 - £22,020) from the hire of the facility during the year. The Charity has outgoing resources for the year of £288,972 (2024: £177,590). At 30 November 2024, the Charity's unrestricted funds show a deficit of £185,773 (2024: deficit £155,570).

A summary of the financial results for the year is as follows:

	2025	2024
	£	£
The Income and Expenditure Account shows a surplus / (deficit) for the year of	(186,345)	(150,920)
The net assets of the company at the year end amounted to	943,765	1,130,110
Unrestricted funds balance	935,860	1,125,460
Restricted funds balance	7,905	4,650

INVESTMENT POLICY AND PERFORMANCE

In accordance with the Charity's memorandum and articles of association, the Trustees have the power to invest in such stocks, shares, investments and property as they see fit.

All the Charity's investments are currently represented by cash held on deposit by the bank in the UK.

RESERVES POLICY

There is a policy whereby reserves freely held for the purposes of meeting the principal objectives of the charity should be maintained at a level equivalent to at least 3 months of unrestricted expenditure (in the event that regular grant income and other donations were to be reduced).

During the year, the board of trustees decided to designate funds for specific purposes as outlined in the notes to the accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Kirkintilloch Community Sports Club Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make judgments and estimates that are reasonable & prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the board of Trustees and signed on its behalf.



N Anderson
Director and Trustee

Dated **24 August 2026**

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
KIRKINTILLOCH COMMUNITY SPORTS CLUB
FOR THE YEAR TO 30 NOVEMBER 2025**

I report on the accounts of the Charity for the year ended 30th November 2025 which are set out on pages 8 to 17.

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.

The Charity 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 independent examiner's statement

My examination is 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 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 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.



Tony Fraser

CA Institute of Chartered Accountants of Scotland

Cahill Jack Associates Limited
91 Alexander Street
Airdrie
ML6 0BD

Dated

24 August 2026

KIRKINTILLOCH COMMUNITY SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 NOVEMBER 2025

	Notes	Restricted Funds Total £	Unrestricted Funds Total £	Designated Funds Total £	2025 Total £	Restricted Funds Total £	Unrestricted Funds Total £	Designated Funds Total £	2024 Total £
INCOME AND ENDOWMENTS FROM									
Donations and legacies:	2.1	-	-	-	-	-	-	-	-
Income from charitable activities:	2.1	4,650	109,916		114,566	4,650	22,020		26,670
Income from other trading activities	2.1	-	-	-	-	-	-	-	-
Investment income	2.1	-	-	-	-	-	-	-	-
Total incoming resources		4,650	109,916	-	114,566	4,650	22,020	-	26,670
EXPENDITURE	2.2								
Costs of generating funds:									
Expenditure on raising donations, legacies and grants		-	-	-	-	-	-	-	-
Expenditure on charitable activities:									
Running costs of Charity		1,395	299,516		300,911	-	155,685		155,685
Other costs		-	-		-	-	21,905		21,905
Total resources expended		1,395	299,516	-	300,911	-	177,590	-	177,590
Net income/(expenditure) and net movement in funds for the year		3,255	(189,600)	-	(186,345)	4,650	(155,570)	-	(150,920)
Transfers between funds	7		33,947	(33,947)	-		(370,000)	370,000	-
Reconciliation of funds									
Net movement in funds	8	3,255	(155,653)	(33,947)	(186,345)	4,650	(525,570)	370,000	(150,920)
Total Funds brought forward		4,650	755,460	370,000	1,130,110	-	1,281,030	-	1,281,030
Total Funds carried forward		7,905	599,807	336,053	943,765	4,650	755,460	370,000	1,130,110

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

KIRKINTILLOCH COMMUNITY SPORTS CLUB

BALANCE SHEET AS AT 30 NOVEMBER 2024

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	5		335,875		316,431
CURRENT ASSETS - due within one year					
Other debtors	5.1	34,225		54,850	
Cash at bank and in hand		629,671		792,930	
		<u>663,896</u>		<u>847,780</u>	
CREDITORS - amounts falling due within one year					
Other creditors and accruals	6	(56,007)		(34,101)	
		<u></u>		<u></u>	
NET CURRENT ASSETS			607,889		813,679
NET ASSETS			<u>943,765</u>		<u>1,130,110</u>
FUNDS					
Unrestricted funds					
General Fund		599,807		755,460	
Designated Funds	7	336,053	935,860	370,000	1,125,460
		<u></u>		<u></u>	
Restricted funds	7		7,905		4,650
			<u></u>		<u></u>
TOTAL FUNDS	8		<u>943,765</u>		<u>1,130,110</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The trustees have prepared the accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 11 to 17 form part of these accounts

Approved by the board and signed on its behalf.



G G Allen
Director and Trustee

Dated
24 August 2026

KIRKINTILLOCH COMMUNITY SPORTS CLUB**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 NOVEMBER 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operating activities	10	(163,259)	(205,654)
Change in cash and cash equivalents in the year		(163,259)	(205,654)
Cash and cash equivalents brought forward		792,930	998,584
Cash and cash equivalents carried forward	11	629,671	792,930

NOTES TO THE ACCOUNTS
FOR THE YEAR TO 30 NOVEMBER 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are given below.

General Information

The Charity is a charitable company limited by guarantee.

Trustee details and registered office information is given on the information page with the accounts.

1.1 Basis of preparation

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 1st January 2015) - (Charities SORP (FRS 102) and the Companies Act 2006.

The presentation currency is pound sterling.

Kirkintilloch Community Sports Club meets the definition of a public benefit entity under FRS 102.

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

1.2 Preparation of the accounts on a going concern basis

As referred to on page 4 Report of the Trustees, the charity is now leasing and operating a sporting facility in Kirkintilloch.

The charity started to receive rental income in the current year for the use of the training complex.

A gift donation in June 2022 from Kirkintilloch Rob Roy has helped ensure that the Charity still has sufficient resources and the Trustees believe that the going concern basis of accounting is appropriate in preparing the financial statements.

There are no other material uncertainties about the Charity's ability to continue as a going concern.

1.3 Incoming resources

Government and other grants

Grants of a revenue nature are recognised in full in the Statement of Financial Activities in the period which they relate to. Grants received towards the costs of the Charity's general programme are added to unrestricted funds. Grants received towards specific types of expenditure are added to restricted funds. Grants of a capital nature are allocated to a designated fund. The related asset is capitalised and the associated depreciation charge is then set off against the designated fund. Grants relating to specific periods are included within deferred income where the period is after the year end.

Donations, legacy and fundraising income

Voluntary income and donations are accounted for by the Charity as received, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled then the income is deferred. Legacy income is recognised when receipt is probable and the amount can be accurately determined. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Donations, legacies or fundraising income received for a particular purpose are treated as restricted funds. The Charity had no restricted funds from the current or preceding year.

Investment income

Investment income is included in the statement of financial activities in the year in which it is received. Investments held are all cash in nature.

NOTES TO THE ACCOUNTS
FOR THE YEAR TO 30 NOVEMBER 2025

1 ACCOUNTING POLICIES - continued

1.4 Expenses

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. Where possible individual costs have been directly attributed to specific activities and expensed in the SOFA against the fund that they relate to. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the split of employee hours spent on the various activities.

The company is exempt for VAT and as a result some expenditure is shown gross of irrecoverable VAT.

Fundraising costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the Charity's work. This includes the cost of campaigning for donations and funding, raising awareness of the Charity and the staging of special fundraising events. No events have been held in the current or preceding year.

Depreciation of tangible assets and capitalisation

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Website Development	25% straight line basis
Leashold Improvements	4% straight line
Facility leasehold development costs	4% straight line

Tangible fixed assets costing £200 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.5 Fund accounting

Restricted funds are funds which are used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes.

Other charitable funds are unrestricted funds which are available for use at the discretion of the Board Members in furtherance of the general objectives of the Charity.

The nature and purpose of each restricted fund is as detailed in note 7 to the accounts.

1.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These are identified as debtors and creditors with no stated interest rate and receivable or payable within one year. Cash and cash equivalents are comprised of cash at bank and in hand.

These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 Taxation

Kirkintilloch Community Sports Club is recognised as a Charity for the purposes of Section 505, Income and Corporation Taxes Act 1988 and exemption under Section 1(7) of the Charities and Trustee Investment (Scotland) Act 2005. There is no liability for Corporation tax for the year as a result.

1.8 Cash at bank and in hand

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

KIRKINTILLOCH COMMUNITY SPORTS CLUB

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR TO 30 NOVEMBER 2025

2.1 INCOME BREAKDOWN	Restricted £	Unrestricted £	2025 £	Restricted £	Unrestricted £	2024 £
Donations and legacies						
		-	-		-	-
	-	-	-	-	-	-
Income from Charitable Activities	-	-	-	-	-	-
Bar/Catering Income		3,830	3,830			
Rental income		90,777	90,777		22,020	22,020
Pitchside Advertising		560	560			-
Grants Receivable	4,650	-	4,650	4,650		4,650
Car Charging		604	604			-
Miscellaneous Income		14,145	14,145			-
	4,650	109,916	114,566	4,650	22,020	26,670
Income from other trading activities						
Income from fundraising by and on behalf of the Charity	-	-	-	-	-	-
	-	-	-	-	-	-
Investment income						
Interest received	-	-	-	-	-	-
	-	-	-	-	-	-

KIRKINTILLOCH COMMUNITY SPORTS CLUB

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR TO 30 NOVEMBER 2025

2.2 EXPENSES BREAKDOWN

	Restricted £	Unrestricted £	2025 £	Restricted £	Unrestricted £	2024 £
Costs of generating funds:						
Expenditure on raising donations, legacies and grants:	-	-	-	-	-	-
Expenditure on charitable activities:						
Running costs of Charity:						
Bank Charges		148	148		109	109
Cafe Purchases		375	375			-
Bar Expenses		910	910			-
Other Matchday Costs		434	434			-
Equipment		3,441	3,441		1,966	1,966
Self help group support		-	-		271	271
Insurances		2,290	2,290		1,044	1,044
Software Costs		2,627	2,627			-
Computer Consumables		102	102			-
Website Administration		151	151		89	89
Accountancy Fees		4,309	4,309		4,085	4,085
Consultancy Fees		14,040	14,040		2,000	2,000
Rent paid		29,946	29,946		16,520	16,520
General Rates		11,235	11,235		18,662	18,662
Electricity		22,711	22,711		7,323	7,323
Gas		8,772	8,772		5,162	5,162
Premises Expenses		11,558	11,558		5,471	5,471
Property Management & Security		172,357	172,357		80,033	80,033
Telephone and Internet		1,001	1,001			-
Depreciation Development Costs		12,952	12,952		12,952	12,952
Depreciation Computer equipment / Leasehold Improvements	1,395	157	1,552			-
	1,395	299,516	300,911	-	155,685	155,685
Other costs:						
Legal and professional	-	-	-	-	21,905	21,905
	-	-	-	-	21,905	21,905
Total expenses	1,395	299,516	300,911	-	177,590	177,590

3 STAFF COSTS AND TRUSTEES' REMUNERATION

	2025 £	2024 £
Employment Costs		
Wages and salaries	-	-
Pension costs	-	-
Social Security costs	-	-
	-	-
The average weekly number of staff employed was as follows:		
Administrator	-	-
	-	-

No employee received remuneration of more than £60,000 and no trustees' remuneration was paid.

Total remuneration of the key management personnel

-

-

KIRKINTILLOCH COMMUNITY SPORTS CLUB

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR TO 30 NOVEMBER 2025

4 INVESTMENT INCOME

Bank interest received in the UK see note 2.1

2025
£

2024
£

-

-

-

-

5 TANGIBLE FIXED ASSETS

Cost:

At 1st December 2024

Disposals

Additions

At 30th November 2025

Depreciation:

At 1st December 2024

On disposals

Charge for the year

At 30th November 2025

Net book value

At 30th November 2025

Net book value

At 30th November 2024

Website
Development
£

Leasehold
Improvements
£

Facility
Development
£

Total
£

5,580

323,804

329,384

-

-

-

33,947

33,947

5,580

33,947

323,804

363,331

-

-

12,952

12,952

-

-

-

-

1,395

157

12,952

14,504

1,395

157

25,904

27,456

4,185

33,790

297,900

335,875

5,580

-

310,852

316,432

The capitalised facility development costs are being depreciated over the term of the lease entered into in May 2024, as the property has now been brought into use.

5.1 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

Other Debtors

Prepayments

Accrued Income

Trade Debtors

Intercompany

Insurance

EDC Lease

Property Man Fee

Grant receivable website costs

2025
£

2024
£

-

-

4,689

-

2,725

-

2,191

-

1,028

851

10,000

13,592

49,349

-

4,650

34,225

54,850

6 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

Loans

Other creditors and accruals

2025
£

2024
£

-

-

56,007

34,101

56,007

34,101

KIRKINTILLOCH COMMUNITY SPORTS CLUB

NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR TO 30 NOVEMBER 2025

7 STATEMENT OF FUNDS		Fund Type	Total Funds b/fwd	Incoming Resources	Charitable Expenditure	Inter Fund Transfers	Total Funds c/fwd	Total Funds b/fwd	Incoming Resources	Charitable Expenditure	Inter Fund Transfers	Total Funds c/fwd
			2025	2025	2025	2025	2025	2024	2024	2024	2024	2024
			£	£	£	£	£	£	£	£	£	£
General Fund	Unrestricted		755,460	109,916	(299,516)	33,947	599,807	1,281,030	22,020	(177,590)	(370,000)	755,460
Website Development	Restricted		4,650	4,650	(1,395)		7,905		4,650	-		4,650
Repairs and maintenance	Designated		20,000				20,000				20,000	20,000
Planned improvements	Designated		150,000			(33,947)	116,053				150,000	150,000
Football pitch refurbishment	Designated		200,000				200,000				200,000	200,000
Total			1,130,110	114,566	(300,911)	-	943,765	1,281,030	26,670	(177,590)	-	1,130,110

Details of funds:

General Fund	Unrestricted	Unrestricted funds to cover the general overheads of the charity
Website Development	Restricted	Funding received for the development of a website booking system and branding for the charity.
Repairs and maintenance	Designated	Funds required for the maintenance and upkeep of the training facility
Planned improvements	Designated	Funds required for planned improvements to the existing training facility
Football pitch refurbishment	Designated	Funds required for the maintenance and upkeep of the artificial football pitch

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted £	Designated £	Unrestricted £	2025 £	Restricted £	Designated £	Unrestricted £	2024 £
Fund balances at 30 November 2025 are represented by:								
Tangible fixed assets	-	-	335,875	335,875	-	-	316,431	316,431
Cash at bank and in hand	7,905	336,053	285,713	629,671	4,650	370,000	418,280	792,930
Debtors	-	-	34,225	34,225	-	-	54,850	54,850
Creditors due within one year	-	-	(56,007)	(56,007)	-	-	(34,101)	(34,101)
	7,905	336,053	599,807	943,765	4,650	370,000	755,460	1,130,110

9 RELATED PARTY TRANSACTIONS

During the year expenses totalling £nil (2024: £nil) were personally paid by a trustee on behalf of the association. At the year end the amount owed to the trustee was £nil (2024: £nil).
There were no other related party transactions for the year ended 30 November 2025.

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR TO 30 NOVEMBER 2025

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income for the year (as per Statement of Financial Activities)	(186,345)	(150,920)
Adjustment for:		
Depreciation charge	14,504	12,952
Purchase of Assets	(33,947)	(5,580)
(Increase)/decrease in debtors	20,624	(54,850)
Increase/(decrease) in creditors	21,906	(7,256)
Net cash used in operating activities	<u>(163,259)</u>	<u>(205,654)</u>

11 Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in Bank and in hand brought forward	792,930	998,584
Movement in Bank and cash on hand	<u>(163,259)</u>	<u>(205,654)</u>
Cash at bank and in hand carried forward	<u>629,671</u>	<u>792,930</u>

12 Members Guarantees

The company has no share capital. The liability of the members is limited by guarantees from each member, not exceeding £1.