

Rossvale Community Football Club

Financial Statements for the year ended 31 December 2024

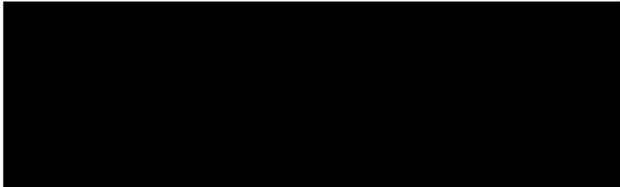
Scottish Charity Number: SC050687

Rossvale Community Football Club

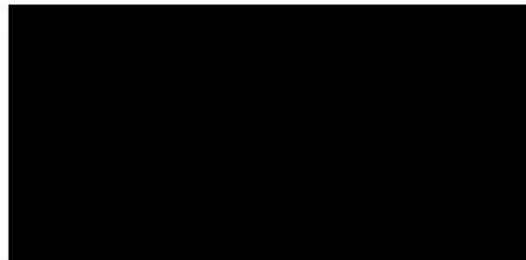
Reference and Administration Information

Charity Name: Rossvale Community Football Club
Charity Registration No: SC050687
Contact Address: 5 Mearns Way, Bishopbriggs, G64 1AF

Trustees in the period under review



Current trustees



Independent Examiner

Kilpatrick Accounting
172 Cumbernauld Road
Chryston
Glasgow
G69 9NB

Rossvale Community Football Club

Structure, Governance and Management

Governing Document

Rossvale Community Football Club is constituted as a Scottish Charitable Incorporated Organisation (SCIO) and is administered by the Constitution of Rossvale Community Football Club.

Recruitment and Appointment of Trustees and Organisational Structure

The Trustees operate within a Two-tier Constitution, with a Board of Trustees and an Executive Committee. The Trustees are self-appointed. Potential Trustees are identified and discussed with the other Trustees and a decision is taken to invite them onto the board if there is a majority.

Objectives and Activities

The objectives of Rossvale Community Football Club are to serve the community and individuals: by fostering and promoting educational, health, social, and life skills; by working directly and laterally with peer organisations in these fields; and by using sport (specifically football), exercise and leisure activities, to achieve the charitable purposes of:

- Advancement of Education;
- Advancement of Community Development;
- The relief of those in Need by reason of Age, Ill-Health, Disability, Financial Hardship or other Disadvantage;
- Advancement of Public Participation in Sport;
- The Provision of Recreational Facilities.

Rossvale Community Football Club

Achievements and Performance

Achievements and Performance

In the year to 31 December 2024, Rossvale Community Football Club has once again grown and strengthened its identity and solidified its position within the Community as a positive place to be. We have approximately 1200 participating members, slightly up on the previous year, and we are ensuring the foundations of the Club are strong.

There are full player pathways from Tiny Tots through to both Women's and Men's senior teams, including over 40's Women's walking football and over 50's Men's walking football. We have experienced unprecedented growth in our girls and Woman's section and now have a senior Women's development team. We also have the Drop In School, where kids can come and play in a safe environment. The whole membership has free access to physiotherapists who they can access for any injuries and pain to protect them from further injury and to prevent later life pain.

We have a fantastic pool of volunteers who dedicate themselves to delivering a top service for our Charity. They go above and beyond and are recognised by the people they look after week in week out. We have ASN and Para football on the agenda to progress in 2025, with the Extra Time programme being proposed by the SFA as an initiative they would like to see us deliver in the local schools.

Some projects planned for last year have taken longer to come to fruition due to identifying the correct candidates, but what we are finding is the quality of candidates is at a higher standard than we have had previously due to the profile of the Charity.

We have faced challenges out with our control due to the length of time PVGs have taken to progress through the system, however what has been positive is that the new volunteers have demonstrated patience with the process.

We have been engaging with other local charities and Councils to revitalise and fully utilise facilities that are available to us. The only disappointment was the failure to be able to develop the site in Glasgow, but due to increasing costs, and the ability to source the level of funding we had to step back from this. However other opportunities are presenting themselves as the Councils view us as an asset to the Community and the ability to reduce crime and vandalism.

2025 will be another strong year for the Charity and we believe that more of our volunteers will be recognised.

Rossvale Community Football Club
Statement of Trustees' Responsibilities

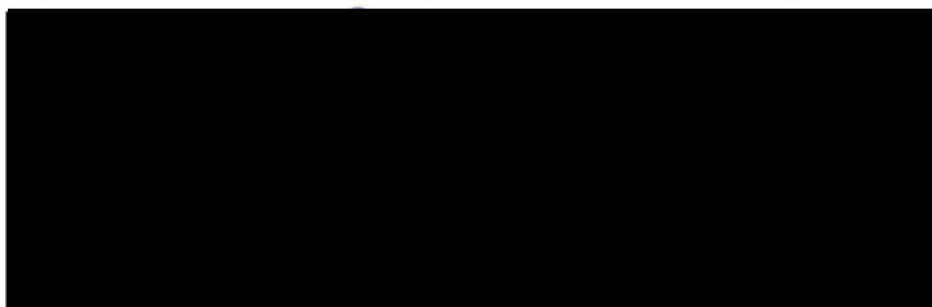
Statement of Trustees' Responsibilities

Charity law requires the trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. In preparing the financial statements the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as members to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006. They are also responsible for safeguarding the Charity's assets, and hence for taking reasonable steps for the prevention and detection of Fraud and other irregularities.

Approved by the trustees and signed on their behalf on 30 September 2025.



Rossvale Community Football Club

SC050687 Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on the following pages.

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.

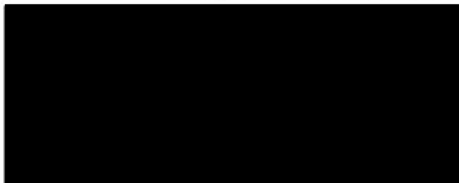
Basis of independent examiner's statement

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 seeking 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.



Kilpatrick Accounting
172 Cumbernauld Road
Chryston
Glasgow
G69 9NB

30 September 2025

Rossvale Community Football Club

Statement of Financial Activities for the year ended 31 December 2024

		Year ended 31 December 2024			Y/E 31/12/2023
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Donations	1	370,035	10,117	380,152	298,338
Total Incoming Resources		370,035	10,117	380,152	298,338
<u>Resources Expended</u>					
Costs of generating funds	2	10,105		10,105	9,482
Charitable activities		347,646	10,117	357,763	323,157
Governance costs				0	0
Total Resources Expended		357,751	10,117	367,868	332,639
Net incoming / (outgoing) resources for the year before transfers		12,284	0	12,284	[34,301]
Transfers made between funds		0	0	0	0
Net incoming / (outgoing) resources before other recognised gains and (losses)		12,284	0	12,284	[34,301]
Gain / (loss) on revaluation of investments		0	0	0	0
Gain / (loss) on disposal of equipment		0		0	0
Net movement in funds		12,284	0	12,284	[34,301]
Total funds brought forward		22,039	0	22,039	56,341
Total funds carried forward		34,323	0	34,323	22,039

Rossvale Community Football Club

Balance Sheet at 31 December 2024

	Note	31 December 2024		31 December 2023	
		£	£	£	£
Current Assets					
Computer equipment	5	810		246	
Debtors	6	2,356		15,327	
Bank	9	41,358		27,828	
		<u>44,523</u>		<u>43,401</u>	
Creditors					
Amounts falling due within one year	7	<u>10,200</u>		<u>21,361</u>	
Net Current Assets			34,323		22,039
Net Assets			<u>34,323</u>		<u>22,039</u>
Unrestricted Funds	8				
General funds			34,323		22,039
Restricted Funds	8				
Restricted Funds			0		0
Total Funds			<u>34,323</u>		<u>22,039</u>

The accounts were approved by the Trustees on 30 September 2025.

For and on behalf of the Trustees



Rossvale Community Football Club

Accounting Policies

The principal accounting policies are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and reporting by Charities (issued February 2005).

Due to the level of income, the accounts have been prepared on an accruals' basis rather than an income and expenditure basis.

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, in accordance with the Charities and trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) regulations 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider object of the charity.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount is received. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals' basis as the liability is incurred.

Rossvale Community Football Club

Accounting Policies (continued)

Taxation

Rossvale Community Football Club is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2024

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	2023 £
1. Analysis of Donations				
Membership fees	295,134		295,134	258,812
Sponsorship	24,082		24,082	7,744
Grants		10,117	10,117	4,500
Tax recovered on Gift Aid	30,709		30,709	24,376
Fundraising	19,175		19,175	2,905
Events	935		935	0
	<u>370,035</u>	<u>10,117</u>	<u>380,152</u>	<u>298,338</u>

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2024

2. Analysis of Payments	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Costs of Generating Funds				
My Club Hub - payment platform	10,105		10,105	9,482
	10,105	0	10,105	9,482
Charitable Activities				
Lets	224,098	850	224,948	193,751
Scottish Youth Football Association	960		960	1,509
Hall hire			0	190
Licenses			0	1,386
Team kits & equipment	46,463	1,600	48,063	45,585
Training courses			0	2,320
Football clinics			0	7,186
Coaches & referees	23,642		23,642	28,039
Tournaments & festivals	13,448		13,448	0
League fees	3,226		3,226	15,362
Physiotherapy	9,479		9,479	1,354
Fundraising costs	13,331		13,331	6,269
Catering			0	540
Postage & stationery			0	315
Telephone & broadband			0	220
Travelling expenses			0	10,130
Insurance	2,982		2,982	2,912
Administrative expenses	508	7,667	8,175	0
Accountancy	3,012		3,012	1,950
Bookkeeping	3,941		3,941	2,709
Professional fees			0	79
First aid	407		407	262
Sundry expenses	1,500		1,500	0
Bank charges	184		184	967
Computer equipment depreciation	466		466	123
	347,646	10,117	357,763	323,157

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2024

3. Trustee Remuneration and Related Party Transactions

No remuneration was paid to any of the Trustees and there were no related party transactions in the period under review or the preceding period.

4. Staff costs and numbers

The charity did not employ staff in the period under review or the preceding period.

5. Tangible Fixed Assets

	Computer equip £	Total £
Cost		
At 1 January 2024	369	369
Additions	1,030	1,030
Disposals		0
At 31 December 2024	<u>1,399</u>	<u>1,399</u>

Accumulated Depreciation

At 1 January 2024	123	123
Charge for year	466	466
Eliminated on disposals		0
At 31 December 2024	<u>589</u>	<u>589</u>

Net Book Value

At 31 December 2024	<u>810</u>	<u>810</u>
At 31 December 2023	<u>246</u>	<u>246</u>

6. Debtors

	2024 £	2023 £
Tax recoverable on Gift Aid	<u>2356</u>	<u>15327</u>
	<u>2356</u>	<u>15327</u>

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2024

7. Creditors: Amounts falling due within one year	2024 £	2023 £
Accrued expenses	10200	21361
	<u>10200</u>	<u>21361</u>

8. Movements in funds	1 January 2024 £	Receipts £	Payments £	31 December 2024 £
Restricted Funds				
Grants	0	10117	[10,117]	0
Total Restricted Funds	<u>0</u>	<u>10117</u>	<u>[10,117]</u>	<u>0</u>
Unrestricted Funds				
General Fund	22039	370,035	[357,751]	34323
Total Unrestricted Funds	<u>22039</u>	<u>370035</u>	<u>[357,751]</u>	<u>34323</u>
Total Funds	<u>22039</u>	<u>380152</u>	<u>[367,868]</u>	<u>34323</u>

9. Bank Accounts Held	At 31 December 2024 £	At 31 December 2023 £
Current Account	41,358	27,828
	<u>41,358</u>	<u>27,828</u>

10. Financial Review

The accounts show a surplus of £12,284 for the year ended 31 December 2024.

Cash reserves are being carried due to ongoing discussions with Local Authorities in relation to investing in local sites. This is to ensure there is no impact on the Charity's ability to meet day-to-day running costs following any potential investment in facilities.

11. Donated facilities and services

None were given during this period.