

REGISTERED CHARITY NUMBER SC019698

# Report of the Trustees and Financial Statement for The Year Ended 31 March 2025

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For  
Calton Athletic Recovery Group

Clydegrove Accountants Ltd  
910 Tollcross Road  
Glasgow G32 8PE

## **Calton Athletic Recovery Group**

### **Contents of the Financial Statements For the Year Ended 31 March 2025**

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## **Calton Athletic Recovery Group**

### **Report of the Trustees For the Year Ended 31 March 2025**

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The Board of Trustees present their report with the financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provision of the Statement of Balances for Payment and Receipt Accounts by Independent Examination.

#### **Registered Address**

Calton Athletic Recovery Group  
1315/1317 Gallowgate  
Parkhead  
Glasgow  
G31 4DN

#### **Office Bearers**

|                |                  |
|----------------|------------------|
| Thomas Chawner | Chair            |
| David Main     | President        |
| Donald Martin  | Deputy President |
| Jon Ferns      | Treasurer        |
| Colin Nelson   | Secretary        |
| Ross Young     | Fundraiser       |

#### **Board Members**

#### **Structure, Governance and Management Governing Document**

The Charity was formed in August 1985 and registered with the Office of the Scottish Charity register (OSCR) (number SC019698) on 7 January 1992. The charity is governed by a Constitution which was adopted on 22 August 1985. The charity is unincorporated.

## **Calton Athletic Recovery Group**

### **Report of the Trustees For the Year Ended 31 March 2025**

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#### **Trustee Recruitment and Appointment**

New members are actively sought in the course of the activities of the Charity.

Trustees are elected by majority vote annually at the AGM. Additional Trustees are appointed by a majority vote of the existing Trustees as the need arises, to ensure the correct skill set is available for the charity to achieve its objectives. The charity has a strong board of trustees with a good variety of skills and experience.

Calton Athletic Recovery Group works hard to strengthen its position of influence in the local community to raise awareness and have a positive impact in the reduction of drug use and the impact it has on the lives of addicts' families.

#### **Objectives and Activities Purpose of Calton Athletic Recovery Group**

The objects of the charity are the advancement of health, by providing and managing a drug-free centre enabling rehabilitated drug addicts to meet and arrange mutually agreed activities, with particular emphasis on sport and health sustaining lifestyles.

The charity provides information, advice, assistance, counseling and facilities to any drug addicts and their relatives, and cooperates with local services, voluntary organisations and individuals in a common effort to rehabilitate drug users

The charity provides referral services to detoxification and rehabilitation centres, advance and encourage education and in the interests of social welfare provide facilities for recreation and leisure to improve the circumstances of drug users and their relatives.

#### **Statement of Main Activities in Relation to these Objectives**

The main activity of the charity during this year was the organising and running of a weekly recovery group, providing information, assistance and counseling to drug addicts and their relatives.

## **Calton Athletic Recovery Group**

### **Report of the Trustees For the Year Ended 31 March 2025**

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#### **Achievements and Performance**

Our self-help meetings take place on a Tuesday evening in our rented premises in Parkhead, in the East End of Glasgow and are a great success. Our unique abstinence-based programme is essential in sustaining recovery. This gives our members the forum to share their experience as a group or on an individual basis. We continue to provide a drug awareness programme to schools and other organisations.

#### **Financial Review**

##### **Brief Statement of the Charity's Policy on Reserves**

The trustees currently do not have a reserves policy. Although income has improved the trustees consider that it is still not at a sufficient level to allow trustees to hold reserves. Trustees are aware that it is preferable to have reserves as a contingency and will discuss this further to look at ways in which they can sustain a three-month running costs reserve policy.

#### **Principal Funding Sources**

In 2024/2025 Calton Athletic Recovery Group had no principal funders in the year; donations were made by individual donors on a voluntary basis. (Analysis of Payment and Receipts page 9)

#### **Statement as To Disclosure of Information To Independent Examiner**

So far as the Trustees are aware, there is no relevant information of which the Independent Examiner is unaware.

## **Calton Athletic Recovery Group**

### **Report of the Trustees For the Year Ended 31 March 2025**

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#### **Independent Examiner**

Independent Examiner is Clydegrove Accountants Ltd.

#### **SIGNED FOR AND ON BEHALF OF THE CHARITY'S TRUSTEES:**

A handwritten signature in black ink, appearing to read 'Ross Young', with a long horizontal flourish extending to the right.

Ross Young     Fundraiser

## **Report of the Independent Examiner to the Trustees and Members of Calton Athletic Recovery Group**

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I have examined the financial statements of Calton Athletic Recovery Group for the year ended 31 March 2025 on pages Seven to Ten.

The Trustees are responsible for the preparation of the accounts.

Calton Athletic Recovery Group is a registered Scottish Charity; 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 organisation 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 accounts.

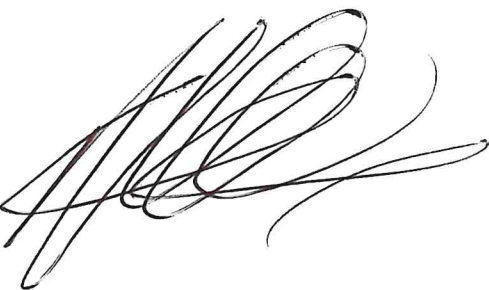
In the course of my examination, no matter has come to my attention

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:**



**Date:** 9<sup>th</sup> December 2025

**Relevant qualification:** Director, Clydegrove Accountants Ltd

**Address:** 910 Tollcross Road, Glasgow G32 8PE

## Calton Athletic Recovery Group

### Statement of Receipt and Payments For the Year Ended 31 March 2025

#### Receipts

|                | Unrestricted funds<br>to nearest £ | 24/25<br>Total funds current<br>period to nearest £ | 23/24<br>Total funds last<br>period to nearest £ |
|----------------|------------------------------------|-----------------------------------------------------|--------------------------------------------------|
| Donations      | 16708                              | 16708                                               | 5597                                             |
| Sub total      | <u>16708</u>                       | <u>16708</u>                                        | 5597                                             |
| Total receipts | <u>16708</u>                       | <u>16708</u>                                        | <u>5597</u>                                      |

#### Payments

Payments relating  
directly to  
charitable  
activities  
Grants and  
donations  
Governance costs:  
Independent  
examination

|                                 |             |             |               |
|---------------------------------|-------------|-------------|---------------|
| Sub total                       | <u>7283</u> | <u>7283</u> | <u>8250</u>   |
| Total payments                  | <u>7283</u> | <u>7283</u> | <u>8250</u>   |
| Net receipts /<br>(payments)    | <u>9425</u> | <u>9425</u> | <u>(2653)</u> |
| Surplus / (deficit)<br>for year | <u>9425</u> | <u>9425</u> | <u>(2653)</u> |

## Calton Athletic Recovery Group

### Statement of Balances For the Year Ended 31 March 2025

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| Notes                                                               | Unrestricted<br>funds to<br>nearest £                                               | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------|
| Cash and bank<br>balances at start<br>of year                       | 13248                                                                               | 13248                                   | 15901                                |
| Surplus / (deficit)<br>shown on receipts<br>and payments<br>account | 9425                                                                                | 9425                                    | (2653)                               |
| Cash and bank<br>balances at end of<br>year                         | <b>22673</b>                                                                        | <b>22673</b>                            | <b>13248</b>                         |
| Investments                                                         | 0                                                                                   | 0                                       | 0                                    |
| Other assets                                                        | 0                                                                                   | 0                                       | 0                                    |
| Liabilities                                                         |                                                                                     | to nearest £<br>0                       | to nearest £<br>0                    |
| Signature                                                           |  |                                         |                                      |
|                                                                     | Print Name:<br>Ross Young                                                           | Date of<br>approval                     | 9/12/2025                            |

## Calton Athletic Recovery Group

### Analysis of Payment and Receipts For the Year Ended 31 March 2025

|                                                              |              |                                 | 24/25                                      | 23/24                                      |                                         |
|--------------------------------------------------------------|--------------|---------------------------------|--------------------------------------------|--------------------------------------------|-----------------------------------------|
|                                                              |              | Unrestricted funds to nearest £ | Total current period to nearest £          | Total last period to nearest £             |                                         |
| <b>1 Donations</b>                                           | <b>Notes</b> |                                 |                                            |                                            |                                         |
| Miscellaneous                                                |              | 16708                           | 16708                                      | 5597                                       |                                         |
| <b>Total</b>                                                 |              | <u>16708</u>                    | <u>16708</u>                               | <u>5597</u>                                |                                         |
| <b>2 Grants</b>                                              |              |                                 |                                            |                                            |                                         |
|                                                              |              | Unrestricted funds to nearest £ | 24/25<br>Total current period to nearest £ | 23/24<br>Total last period to nearest £    |                                         |
|                                                              |              | 0                               | 0                                          | 0                                          |                                         |
| <b>Total</b>                                                 |              | <u>0</u>                        | <u>0</u>                                   | <u>0</u>                                   |                                         |
| <b>3 Gross receipts from other charitable activities</b>     |              |                                 |                                            |                                            |                                         |
|                                                              |              | Unrestricted funds to nearest £ | Restricted funds to nearest £              | 24/25<br>Total current period to nearest £ | 23/24<br>Total last period to nearest £ |
|                                                              |              | 0                               |                                            | 0                                          | 0                                       |
| <b>4 Payments relating directly to charitable activities</b> |              |                                 |                                            |                                            |                                         |
|                                                              |              | Unrestricted funds to nearest £ | Restricted funds to nearest £              | 24/25<br>Total current period to nearest £ | 23/24<br>Total last period to nearest £ |
| Recovery Group                                               |              | 7283                            |                                            | 7283                                       | 5968                                    |
| <b>Total</b>                                                 |              | <u>7283</u>                     |                                            | <u>7283</u>                                | <u>5968</u>                             |

## Calton Athletic Recovery Group

### Breakdown of Unrestricted Funds For the Year Ended 31 March 2025

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|                                                           | Unrestricted<br>fund to<br>nearest £ | 24/25 Total<br>unrestricted<br>funds to<br>nearest £ | 23/24 Total<br>unrestricted<br>funds last period<br>to nearest £ |
|-----------------------------------------------------------|--------------------------------------|------------------------------------------------------|------------------------------------------------------------------|
| <b>Receipts</b>                                           |                                      |                                                      |                                                                  |
| Donations                                                 | 16708                                | 16708                                                | 5597                                                             |
| Grants                                                    |                                      |                                                      |                                                                  |
| Receipts from<br>fundraising<br>activities                |                                      |                                                      |                                                                  |
| <b>Sub total</b>                                          | <u>16708</u>                         | <u>16708</u>                                         | <u>5597</u>                                                      |
| <b>Total receipts</b>                                     | <u>16708</u>                         | <u>16708</u>                                         | <u>5597</u>                                                      |
| <b>Payments</b>                                           |                                      |                                                      |                                                                  |
| Payments relating<br>directly to<br>charitable activities | 7283                                 | 7283                                                 | 8250                                                             |
| Audit /<br>independent<br>examination                     | 0                                    | 0                                                    | 0                                                                |
| <b>Sub total</b>                                          | <u>7283</u>                          | <u>7283</u>                                          | <u>8250</u>                                                      |
| <b>Total payments</b>                                     | <u>7283</u>                          | <u>7283</u>                                          | <u>8250</u>                                                      |
| <b>Net receipts / (payments)</b>                          | (2653)                               | (2653)                                               | (2653)                                                           |
| <b>Surplus / (deficit) for year</b>                       | <u>(2653)</u>                        | <u>(2653)</u>                                        | <u>(2653)</u>                                                    |

## **Calton Athletic Recovery Group**

### **Notes to Financial Statement For the Year Ended 31 March 2025**

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#### **1. Nature and purpose of funds**

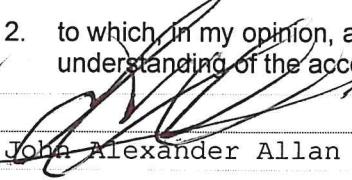
All funds are unrestricted. Unrestricted funds are available for general purposes in accordance with the charity's purposes. Fund total £22,673 at the year end.

#### **2. Trustee remuneration and expenses**

No remuneration or expenses were paid during the period to any charity trustee or person connected to a trustee.

# OSCr

Office of the Scottish Charity Regulator

|                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Independent examiner's report on the accounts</b> v2 |      |            |                 |       |                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------|------------|-----------------|-------|-------------------------------------------------------------|
| <b>Report to the trustees/members of</b><br><br><b>Registered charity number</b><br><br><b>On the accounts of the charity for the period</b><br><br><b>Set out on pages</b> | Charity name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Calton Athletic Recovery Group                          |      |            |                 |       |                                                             |
|                                                                                                                                                                             | Registered charity number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | SC019698                                                |      |            |                 |       |                                                             |
|                                                                                                                                                                             | Period start date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                         |      |            | Period end date |       |                                                             |
|                                                                                                                                                                             | Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Month                                                   | Year |            | Day             | Month | Year                                                        |
|                                                                                                                                                                             | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 04                                                      | 2024 | to         | 31              | 03    | 2025                                                        |
|                                                                                                                                                                             | 7 – 10 of Report of Trustees and Financial Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                         |      |            |                 |       | (remember to include the page numbers of additional sheets) |
| <b>Respective responsibilities of trustees and examiner</b><br><br><b>Basis of independent examiner's statement</b><br><br><b>Independent examiner's statement</b>          | <p>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. 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.</p> <p>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 accounts.</p> <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |                                                         |      |            |                 |       |                                                             |
| <b>Signed:</b><br><b>Name:</b><br><br><b>Relevant professional qualification(s) or body (if any):</b><br><br><b>Address:</b>                                                | <br>John Alexander Allan<br><br>Clydegrove Accountants Ltd<br>910 Tollcross Road<br>Glasgow<br>G32 8PE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                         |      |            |                 |       |                                                             |
|                                                                                                                                                                             | <b>Date:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                         |      | 09/12/2025 |                 |       |                                                             |

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## 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