

Glasgow Girls FC

Scotland · Charity number SC042605

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2011-09-21

Register [View on the OSCR register](#)

Contact

Address 2A Hallhill Road
Springboig
Glasgow
Strathclyde
G32 0LL

Website www.glasgowgirlsfc.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The purpose of the charity are: ? The advancement of citizenship or community development. ? The advancement of public participation in sport. ? The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. ? To provide safe coaching facilities. ? To provide coaches with SFA qualifications and PVG. ? To offer girls teams at all ages the opportunity to play football. ? To offer advice and support on a wide range of learning and antisocial issues.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4. The organisation's purposes are: a. The advancement of citizenship or community development. b. The advancement of public participation in sport. c. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£204,579	£310,774	-	1
2024-04-05	£420,164	£375,341	-	5
2023-04-05	£453,693	£381,397	-	5
2022-04-05	£238,104	£280,154	-	8
2021-04-05	£156,111	£125,638	-	3

Glasgow Girls FC

Scotland - Charity number SC042605

Accounts

Glasgow Girls FC SCIO

Annual Report and Unaudited Financial Statements

For the Year Ended 5 April 2025

Charity No. SC042605

Company No. CS000728

Glasgow Girls FC

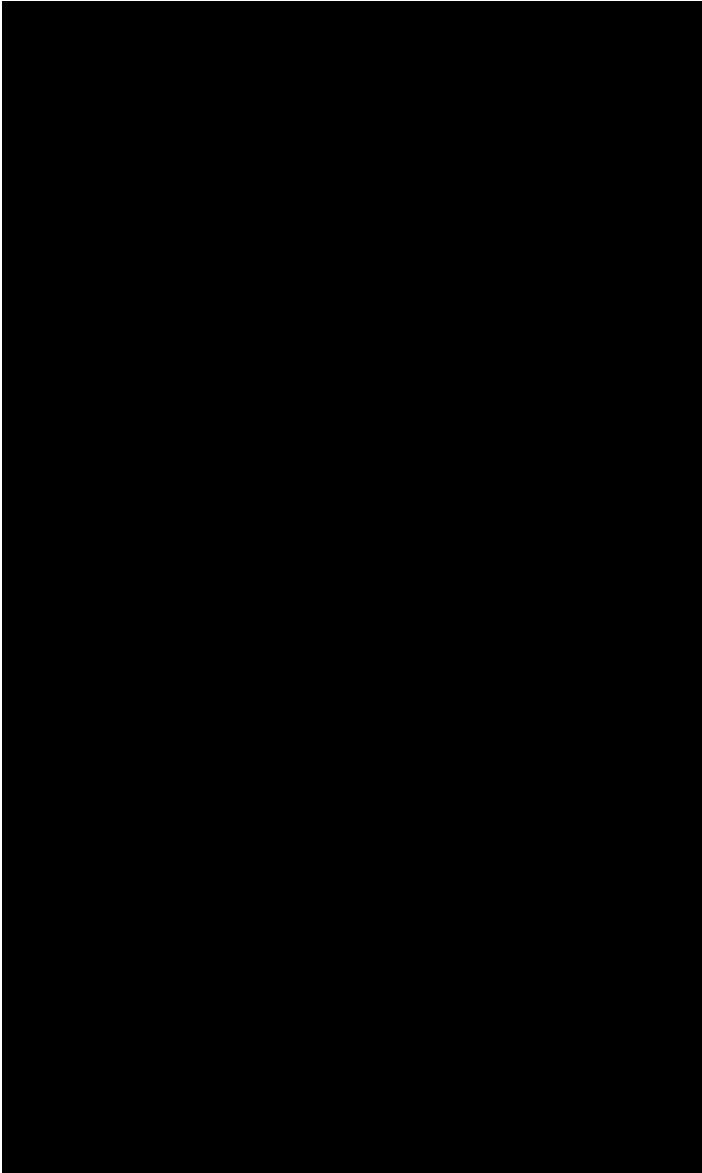
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Glasgow Girls FC

Reference and Administrative Details

Charity name	Glasgow Girls FC
Charity registration number	SC042605
Company registration number	CS000728



Accountants

Clarity Accounting (Scotland) Limited
234 West George Street
Glasgow
G2 4QY

Glasgow Girls FC

Trustees Report

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

GOVERNANCE

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

AIMS AND OBJECTIVES

The purpose of the charity are:

- The advancement of citizenship or community development.
- The advancement of public participation in sport.
- The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- To provide safe coaching facilities.
- To provide coaches with SFA qualifications and PVG.
- To offer girls teams at all ages the opportunity to play football.
- To offer advice and support on a wide range of learning and antisocial issues.

ACHIEVEMENTS AND PERFORMANCE

This has been a good year for Glasgow Girls FC. In this reporting period the development of our 3G floodlit pitch (£724,000) was completed, becoming available for use in February 2025. The completion of this development is of significant benefit to our charity and our aim of becoming fully self-sufficient by the end of the year 2026, in line with our five-year business plan. This development will immediately save our charity £40,000 per annum in costs for external pitch hires for our football teams and will generate unrestricted funds of approximately £140,000 per annum from membership fees and external pitch hires.

Our charity made a loss of £106,195 in this financial year in line with expectations specified in our five-year business plan and planned staff restructuring. As expected, we incurred costs for staff redundancies in this year with total wages costs being £55,023 in excess of restricted grant funding received. However, going forward wages' costs are significantly reduced in line with our plans to achieve self-sufficiency by March 2026.

As the charity has invested in fixed assets, there was a significant depreciation charge of £28,549, which contributed towards the deficit, again this was expected. The charity made a surplus last year of £44,823 and has unrestricted funds carried forward of £127,778, which the Trustees consider as sufficient reserves.

FINANCIAL REVIEW

Income of £204,579 (2024: £420,165) was received during the financial year and the main source of funding was donations, fundraising and grant income. Expenditure totalling £310,775 (2024: £322,117) were made carrying out the charitable activities. At the end of the financial period, the charity has a deficit of £106,195 (surplus 2024: £44,823).

POLICY ON RESERVES

We continue to strive to build our reserves to the level where we have on reserves funds required to cover 13 weeks staffing costs and operational costs in the event of administration or liquidation.

The annual report was approved by the trustees of the charity on 11th December 2025 and signed on its behalf by:



Glasgow Girls FC

Independent Examiners Report

Independent Examiner's Report to the trustees of Glasgow Girls FC SCIO

I report on the financial statements of Glasgow Girls FC SCIO for the year ended 5 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attentions.

Basis of independent examiner's report

My examination was 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.

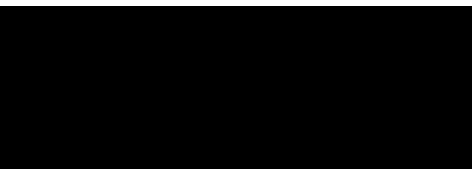
Independent examiner's statement

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.



Clarity Accounting (Scotland) Limited

234 West George Street

Glasgow

G2 4QY

11th December 2025

Glasgow Girls FC

Statement of Financial Activities for the Year Ended 5 April 2025

Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses

	Note	Unrestricted funds	Restricted Funds	Total 2025
Year to 5 April 2025		£	£	£
Income and Endowments from:				
Donations and legacies		25,381	-	25,381
Charitable activities		18,190	-	18,190
Other trading activities	3	2,030	-	2,030
Other	4	65,297	93,681	158,978
Total income		110,898	93,681	204,579
Expenditure on:				
Raising funds	5	(214,015)	(93,681)	(307,696)
Charitable activities	5	(3,078)	-	(3,078)
Other		-	-	-
Total expenditure		(217,093)	(93,681)	(310,774)
Net movement in funds		(106,195)	-	(106,195)
Reconciliation of funds				
Total funds brought forward		233,973	-	233,973
Transfers to/(from) funds		-	-	-
Total funds carried forward	12	127,778	-	127,778

The breakdown for 2024 is shown below

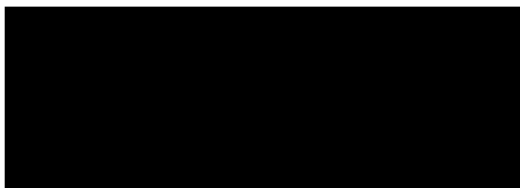
	Note	Unrestricted funds	Restricted funds	Total 2024
Year to 5 April 2024		£	£	£
Income and Endowments from:				
Donations and legacies		27,869	-	27,869
Charitable activities		37,328	-	37,328
Other trading activities	3	2,700	-	2,700
Other	4	240,566	111,701	352,267
Total income		308,463	111,701	420,164
Expenditure on:				
Raising funds	5	(261,390)	(111,701)	(373,091)
Charitable activities	5	(2,250)	-	(2,250)
Other		-	-	-
Total expenditure		(263,640)	(111,701)	(375,341)
Net movement in funds		44,823	-	44,823
Reconciliation of funds				
Total funds brought forward		189,150	-	189,150
Total funds carried forward	12	233,973	-	233,973

Glasgow Girls FC

Balance Sheet as at 5 April 2025

	Note	2025	2024
Fixed assets		£	£
Tangible assets	8	125,463	154,012
Current assets			
Debtors		-	-
Cash at bank and in hand		3,016	419,721
		128,479	419,721
Creditors: Amounts falling due within one year	9	(701)	(339,760)
Net current assets		2,315	79,961
Net assets		127,778	233,973
Funds of the charity			
Unrestricted funds		127,778	233,973
Restricted funds			
Total funds	12	127,778	233,973

The financial statements on pages 4 to 11 were approved by the Trustees and authorised for issue on 11th December 2025 and signed on their behalf by:



Trustee

Glasgow Girls FC

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Charity status

The charity is a Scottish Charitable Incorporated Organisation (SCIO) established for charitable purposes only and is governed by a constitution.

2 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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).

Basis of preparation

Glasgow Girls FC 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted for exemption under paragraph 2.1B FRS 1012 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Glasgow Girls FC

Notes to the Financial Statements for the Year Ended 5 April 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Our policy is to write off to expenditure any assets which cannot be removed at the end of our lease.

Trade debtors and other debtors

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

Trade creditors

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer Equipment: 33% straight line

Fixture and Fittings: 20% reducing balance

Plant and Machinery: 20% reducing balance

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are funds that are for a specific purpose. Further details of each fund are disclosed on note 16.

3 Income from other trading activities

	Unrestricted funds General	Total 2025	Total 2024
	£	£	£
Sponsorship income	1,500	1,500	2,700
Player Sponsor	530	530	-
	2,030	2,030	2,700

Glasgow Girls FC

Notes to the Financial Statements for the Year Ended 5 April 2025

4 Income from other activities

	Unrestricted funds General	Restricted funds General	Total 2025	Total 2024
	£	£	£	£
CBSL	54,779	27,389	82,168	191,482
Impact Funding	10,268	-	10,268	13,000
The Gannochy Trust		17,710	17,710	17,871
The Robertson Trust	-	19,000	19,000	20,900
CAF	250	-	250	-
Glasgow City Council	-	29,582	29,582	40,582
Culture & Sport	-	-	-	13,430
Main Grants	-	-	-	9,130
Foundation Scotland	-	-	-	11,623
The Lottery Fund	-	-	-	34,249
	65,297	93,681	158,978	352,267

5 Total resources expended (Unrestricted 2025)

	Unrestricted	Restricted	2025	2025
	£	£	£	£
Raising funds				
Direct expenses	24,262	-	24,262	56,492
Direct wages	13,023	66,292	79,315	149,429
Referee costs	840	-	840	-
Volunteer expenses	12,848	-	12,848	9,371
Advertising & marketing	572	-	572	1,497
Bank fees	21	-	21	77
Cleaning	-	-	-	187
Consulting	44	-	44	548
Depreciation expense	28,549	-	28,549	24,884
Entertainment	32	-	32	72
General expense	485	-	485	619
Insurance	-	-	-	186
IT software and consumables	2,387	-	2,387	3,209
Legal expenses	28	-	28	193
Light, power, heating	2,554	-	2,554	2,165
Motor vehicle expenses	2,415	-	2,415	4,168
Postage	342	-	342	-

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Printing & stationery	447	-	447	654
Repairs & maintenance	3,592	-	3,592	7,431
Salaries	42,000	-	42,000	-
Staff training	-	-	-	100
Subscriptions	-	-	-	3,359
Telephone & internet	1,970	-	1,970	1,626
Travel	77,604	27,389	104,993	106,824
Total 2025	214,015	93,681	307,696	373,092

5 Resources expended (continued)

	Unrestricted	
	2025	2024
	£	£
Charitable activities		
Accountancy & bookkeeping fees	3,078	2,250
	<u>3,078</u>	<u>2,250</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year to 31 March 2025 (2024 Nil).

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

8 Tangible fixed assets

	Buildings	Computer Equipment	Fixtures & Fittings	Plant and Machinery	Total
Cost	£	£	£	£	£
At 6 April 2024	6,000	14,005	153,602	19,357	192,964
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 5 April 2025	6,000	2,119	153,602	19,357	192,964
Depreciation					
At 6 April 2024	-	728	34,269	3,954	38,951
Charge for the year	-	1,602	23,867	3,081	28,550
As at 5 April 2025	-	2,330	58,136	7,035	67,501
Net book value					
As at 5 April 2025	6,000	11,675	95,466	8,368	125,163
As at 5 April 2024	6,000	13,277	119,333	15,403	154,013

Glasgow Girls FC

Notes to the Financial Statements for the Year Ended 5 April 2025

9 Creditors falling due within one year

	2025	2024
	£	£
Other taxes and social security	701	-
	701	-

10 Related parties – controlling entity

There were no related party transactions for the year ended 5 April 2025.

11 Funds

	Balance at 6 April 2024	Incoming resources	Resources Expended	Balance at 5 April 2025
Unrestricted funds	£	£	£	£
Donations	217,019	25,381	(114,622)	127,778
Charitable activities	16,954	18,190	(35,144)	-
CBSL	-	54,779	(54,779)	-
Impact Funding	-	10,268	(10,268)	-
CAF	-	250	(250)	-
Sponsorship Income	-	1,500	(1,500)	-
Player Sponsor	-	530	(530)	-
	233,973	110,898	(217,093)	127,778

	Balance at 6 April 2024	Incoming resources	Resources Expended	Balance at 5 April 2025
Restricted funds	£	£	£	£
CBSL	-	27,389	(27,389)	-
The Gannochy Trust	-	17,710	(17,710)	-
The Robertson Trust	-	19,000	(19,000)	-
Glasgow City Council	-	29,582	(29,582)	-
	-	93,681	(93,681)	-

	Balance at 6 April 2024	Incoming resources	Resources Expended	Balance at 5 April 2025
Unrestricted funds	£	£	£	£
Donations	189,150	27,869	-	217,019
Charitable activities	-	37,328	(20,374)	16,954
CBSL	-	191,482	(191,482)	-
Impact Funding	-	13,000	(13,000)	-
The Robertson Trust	-	1,900	(1,900)	-

Glasgow Girls FC

Culture & Sport	-	13,430	(13,430)	-
Main Grants	-	9,130	(9,130)	-
Foundation Scotland	-	11,623	(11,623)	-
Sponsorship Income	-	2,700	(2,700)	-
	189,150	308,463	(263,640)	233,973

	Balance at	Incoming	Resources	Balance at
	6 April 2024	resources	Expended	5 April 2025
Restricted funds	£	£	£	£
The Gannochy Trust	-	17,871	(17,871)	-
The Robertson Trust	-	20,000	(20,000)	-
Glasgow City Council	-	40,582	(40,582)	-
The Lottery Fund	-	34,249	(34,249)	-
	-	111,701	(111,701)	-

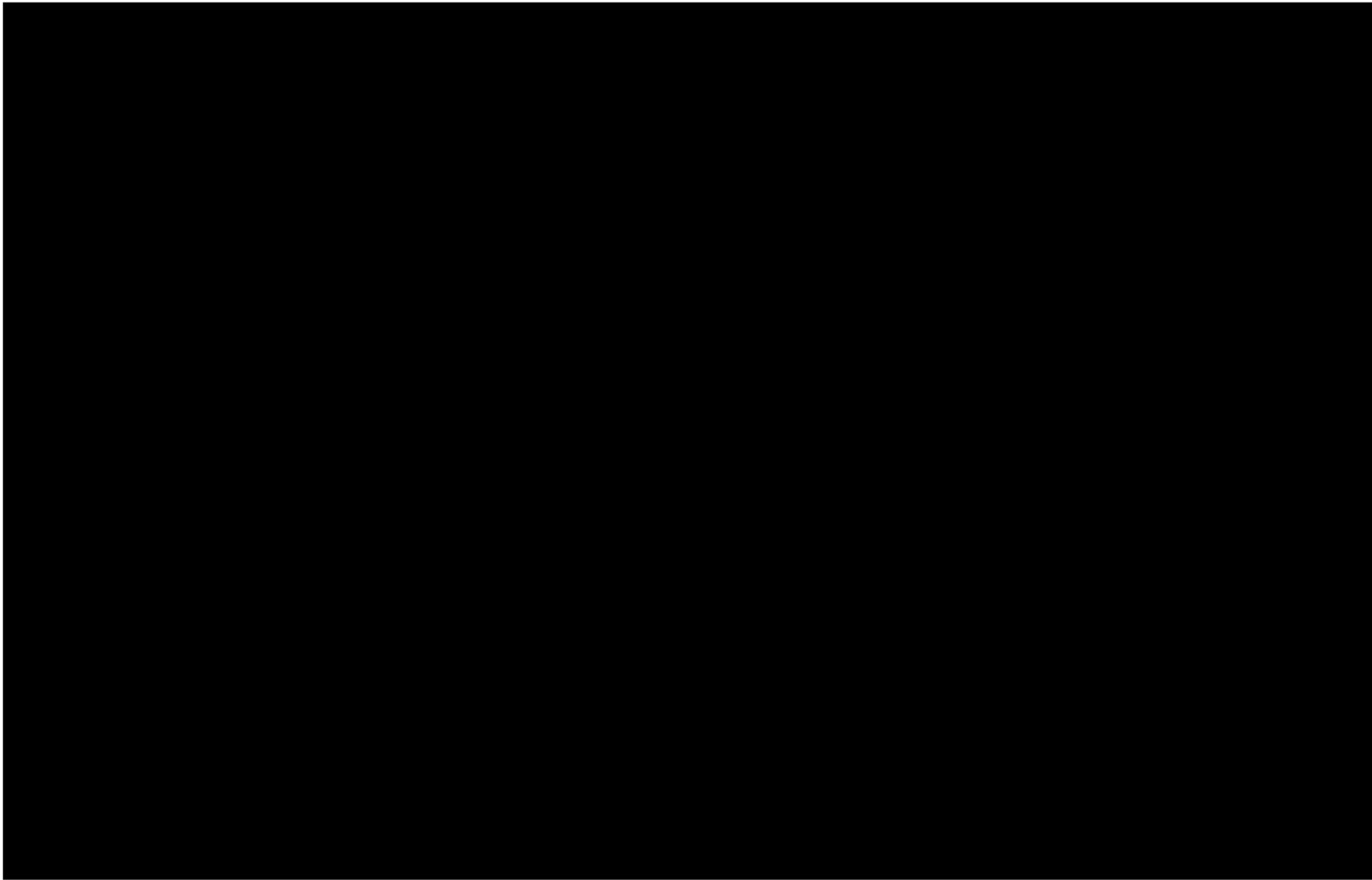
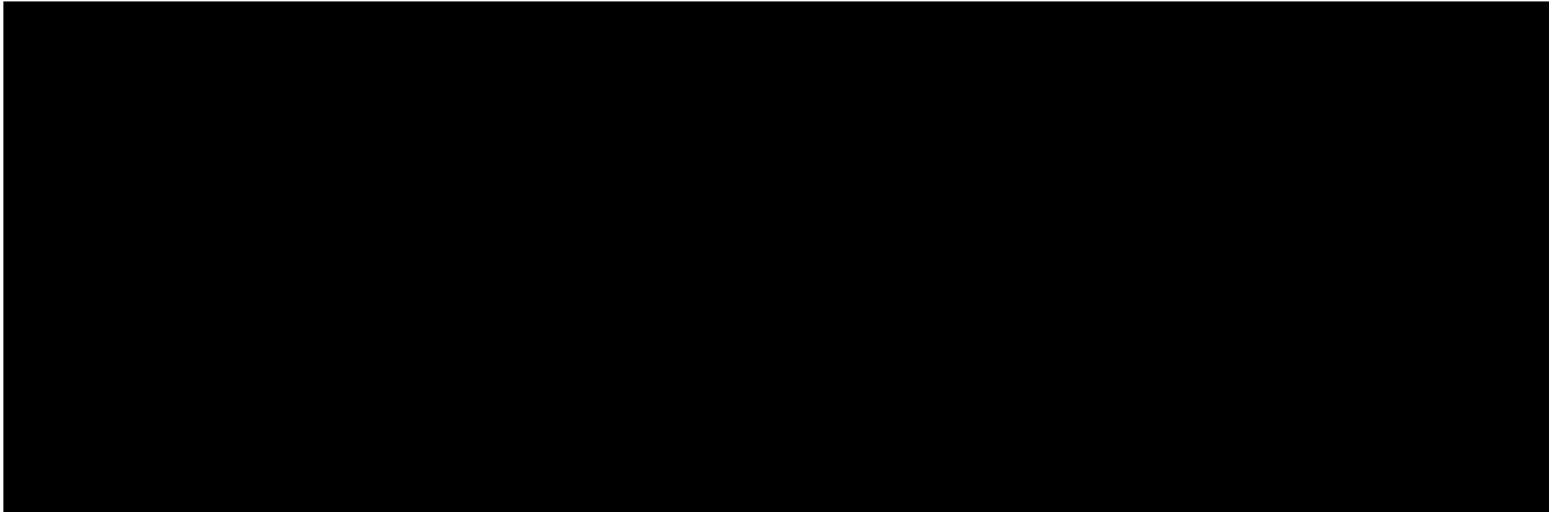
12 Net assets by fund

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Tangible assets	125,463	-	125,463	154,013
Current assets	3,016	-	3,016	419,720
Creditors: Amounts failing due within one year	(701)	-	(701)	(339,760)
Net assets	127,778	-	127,778	233,973

Glasgow Girls FC

Notes to the Financial Statements for the Year Ended 5 April 2025

	Unrestricted	Restricted	Total	Total
	funds	funds	2025	2024
	£	£	£	£
Income and Endowments from:				
Donations and legacies	25,381	-	25,381	27,869
Charitable activities	18,190	-	18,190	37,328
Other trading activities	2,030	-	2,030	2,700
Other	65,297	93,681	158,978	352,267
Total income	110,898	93,681	204,579	420,164
Expenditure on:				
Raising funds	(214,015)	(93,681)	(307,696)	(373,091)
Charitable activities	(3,078)	-	(3,078)	(2,250)
Other	-	-	-	-
Total expenditure	(217,093)	(93,681)	(310,774)	(375,341)
Net movement in funds	(106,195)	-	(106,195)	44,823
Reconciliation of funds				
Total funds brought forward	233,973	-	233,973	189,150
Transfers to/(from) funds	-	-	-	233,973
Total funds carried forward	127,778	-	127,778	209,584



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