

CLYDEBANK COMMUNITY SPORTS HUB

REGISTERED COMPANY NUMBER: SC440117 (Scotland)

REGISTERED CHARITY NUMBER: SC043704

REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR CLYDEBANK COMMUNITY SPORTS HUB

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sports clubs in Clydebank have come together to create a sports hub because they believe that sport is a catalyst for change.

Working together rather than in individual silos will fundamentally change this community and the people who live there, improving well-being, enhancing social capital and increasing aspiration. The vision is:

1. To be a centre of Excellence in West Dunbartonshire for Sport and Community
2. To have the best facilities for the community in Whitecrock, that will bring the community together, enhance learning, address disadvantage and ensure social, environment and economic development
3. To promote participation in all sports particularly by traditionally disengaged people including girls, young people with poor health and people with disabilities.
4. To engage the whole local community in a grand vision, using sport for holistic change
5. To be a key social meeting place for clubs and community
6. To be aspirational and ambitious

Mission

The Charity's mission is to enhance the lives and wellbeing of all in our community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The direction indicated in the last review of the charity is for the club to pursue its stated objectives in developing further the facility, to engage the local community, and to promote participation of key groups identified as disengaged. These activities were actively continued through the current reported period.

General activities

An uplift in overall income due mainly to an uplift in lets. This is due to increased lets volume as the hub continues to retain let rates at the same figure as previous years and at the same rate as the day the facility opened, which given the increase in costs and the increase in rates across all other similar facilities in the area is excellent and living up to the principals of the hub, however this is seen expenditure far out strip income and this will need to be addressed in terms of let rates(no increase in 5 years) and staffing and maintenance costs.

Again, the team worked very hard on the operation of the facility, and this was again done with ongoing disruption within the team. We continued to struggle to find the right candidate for the manager role and changes in management were seen across the year. A new manager is now in place, and they will be tasked with driving the need to controls costs whilst retaining service quality.

Overall, the year has to be looked back as difficult given the ongoing challenges but there are underlying concerns around management like all similar type facilities, the ratio of cost over revenue and ultimately the maintaining of standards and customer happiness. The facility is more and more playing a positive role in the community and is liked and enjoyed by the 10s of thousands of local people for many different reasons.

REPORT OF THE TRUSTEES - Continued
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the articles of association, and constitutes a limited company, limited by guarantee without share capital, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The principal office-bearers are elected each year at the Annual General Meeting (AGM). Any vacancies during the year are filled by appointment by the board and confirmed or otherwise by election at the next AGM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC440117 (Scotland)

Registered Charity number

SC043704

Registered Office

60 Dean Street, Whitecrook, Clydebank, G81 1RH

Trustees

Ross McCombe
Graham McAneny
Susan McAneny
David Smart
Jennifer Treacy

Chairperson

Ross McCombe

Company Secretary

David Smart

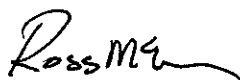
Treasurer

Susan McAneny

Independent Examiner

Accsol Chartered Management Accountants
71 Kilbowie Road, Clydebank. G81 1BL

Approved by order of the board of trustees on 06/03/2026 and signed on their behalf by:



Ross McCombe - Trustee

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
CLYDEBANK COMMUNITY SPORTS HUB**

I report on the accounts for the year ended 31 March 2025 set out in this report

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's 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 the independent examiners report

My examination was 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 you as 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 statement

In connection with 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 to 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.

Neil Moreland
Accsol Chartered Management Accountants
71 Kilbowie Road, Clydebank. G81 1BL

18 February 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
INCOME FROM					
Donations and legacies	2	150	69,475	69,625	14,446
Other trading activities	3	180,923	-	180,923	195,865
Total		181,073	69,475	250,548	210,311
EXPENDITURE ON					
Operating a community facility	4	214,931	-	214,931	168,382
Restricted Expenses	5	-	69,475	69,475	6,000
Other Expenses	6	5,836	-	5,836	7,080
Total		220,767	69,475	290,242	181,462
NET INCOME / (EXPENDITURE)		(39,694)	-	(39,694)	28,849
RECONCILIATION OF FUNDS					
Total funds brought forward		50,947	3,752	54,699	25,850
Total funds carried forward		11,253	34,177	45,430	54,699

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	-	-	-	-
CURRENT ASSETS					
Stock	11	2,460	-	2,460	1,931
Debtors	12	29,038	-	29,038	75,183
Cash at bank	13	109,253	34,177	143,430	104,881
		140,751	34,177	174,928	181,995
CURRENT LIABILITIES	14	75,092	-	75,092	56,202
NET CURRENT ASSETS		65,659	34,177	99,836	125,793
TOTAL ASSETS LESS CURRENT LIABILITIES		65,659	34,177	99,836	125,793
CREDITORS					
Amounts falling due after one year	15	54,406	-	54,406	71,094
NET ASSETS		11,253	34,177	45,430	54,699
FUNDS					
Unrestricted funds		11,253		11,253	50,947
Restricted funds			34,177	34,177	3,752
TOTAL FUNDS		11,253	34,177	45,430	54,699

STATEMENT OF FINANCIAL POSITION - Continued
AS AT 31 MARCH 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees and authorised for issue on 06/03/2026 and were signed on its behalf by:



Ross McCombe - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

General Information

Clydebank Community Sports Hub ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC043704) on 11 January 2013. Its registered address is 60 Dean Street, Clydebank, G81 1RL.

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

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

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest Pound.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

Change of accounting policy

The accounts present a true and fair view, and no changes have been made to the accounting policies adopted.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior year errors

No material prior year errors have been identified in the reporting period.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income of Restricted Funds, e.g. government grant(s), is recognised only when the funds have been utilised in accordance with the specification of the grant received.

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2025

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	150	80
Grants provided by government / other charities	69,475	14,366
	<u>69,625</u>	<u>14,446</u>

Analysis of receipts of government grants

	2025	2024
	£	£
West Dunbartonshire Council – Capital Projects - Spent	69,475	14,366
West Dunbartonshire Council – Capital Projects – To be spent	34,177	3,752
	<u>103,652</u>	<u>18,118</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Income – Venue and Pitch Hire	75,641	116,440
Income – Bar Sales	105,282	79,425
	<u>180,923</u>	<u>195,865</u>

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2025

4. OPERATING A COMMUNITY SPORTS FACILITY

	2025	2024
	£	£
STAFF COSTS	104,466	80,269
DIRECT EXPENSES – BAR SUPPLIES	42,575	43,278
PREMISES EXPENSES	30,455	11,835
UTILITIES	23,849	20,434
INSURANCE	1,681	1,731
TELEPHONE & INTERNET	780	925
TV & LICENSING	2,516	2,855
DEPRECIATION	-	1,626
IT COSTS	2,470	144
PROFESSIONAL FEES	1,713	2,043
SUNDRY EXPENSES	4,426	3,243
	<u>214,931</u>	<u>168,383</u>

5. RESTRICTED EXPENSES

	2025	2024
	£	£
Fencing		6,000
Pitch Lighting	46,681	
Boiler Upgrade	22,794	
	<u>69,475</u>	<u>6,000</u>

6. OTHER EXPENSES

	2025	2024
	£	£
Interest payable and other similar charges	5,836	7,080

7. SUPPORT COSTS

	2025	2024
	£	£
GCVS – PAYROLL ADMIN		950
ACCOUNTANCY FEES	1,713	1,093
	<u>1,713</u>	<u>2,043</u>

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2025

8. TRUSTEES RENUMERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. PAID EMPLOYEES

	2025	2024
	£	£
Wages and salaries	103,131	79,693
National insurance cost	-	-
Pension cost	1,029	576
Other	306	-
	<u>104,466</u>	<u>80,269</u>
	2025	2024
The average monthly number of employees during the year	<u>7</u>	<u>8</u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery	Office Equipment	Total
	£	£	£
COST			
At 1 April 2024	6,510	1,620	8,130
Additions in year	69,475	-	69,475
At 31 March 2025	<u>75,985</u>	<u>1,620</u>	<u>77,605</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

The additions in the year were funded in full by way of a Restricted Grant for Capital Projects.

Capital Projects completed within the year are as follows:

Pitch Lighting £46,681

Boiler Upgrade £22,794

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2025

11. STOCK

	2025	2024
	£	£
Bar stock	2,460	1,931

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accounts receivables	18,934	57,453
Prepayments	10,105	17,730
	<u>29,039</u>	<u>75,183</u>

13. CASH AT BANK AND IN HAND

	2025	2024
	£	£
Cash at bank	137,141	93,146
GCVS in Trust account	6,289	11,349
Cash in hand	-	386
	<u>143,430</u>	<u>104,881</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	59,548	40,348
Other loans (see note 16)	15,544	15,544
Other creditors		310
	<u>75,092</u>	<u>56,202</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 16)	<u>54,406</u>	<u>71,094</u>

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2025

16. LOAN – SOCIAL INVESTMENT SCOTLAND	2025	2024
	£	£
Amounts falling due within one year	15,544	15,544
Amount falling due between one and two years	15,544	15,544
Amount falling due between two and five years	38,862	55,550
	<u>69,950</u>	<u>86,638</u>

17. MOVEMENT IN FUNDS

MOVEMENT IN FUNDS

	At 01.04.24	Net mvt In funds	At 31.03.25
	£	£	£
Unrestricted funds			
General fund	50,947	(39,694)	11,253
Restricted funds			
Restricted funds	3,752	30,425	34,177
TOTAL FUNDS	<u>54,699</u>	<u>(9,269)</u>	<u>45,430</u>