

# St Mirren F.C. Charitable Foundation

Scotland · Charity number SC044247

## Details

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|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2013-09-05                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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|         |                                                                    |
|---------|--------------------------------------------------------------------|
| Address | St Mirren Football Club<br>75 Greenhill Road<br>Paisley<br>PA3 1RU |
|---------|--------------------------------------------------------------------|

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', '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', 'the promotion of equality and diversity'

**What the charity does:** Our charity is dedicated to using the power of football and the reach of St Mirren FC Charitable Foundation to make a positive difference in our local community. We aim to improve lives across Paisley and Renfrewshire by promoting health and wellbeing, education, inclusion, and community engagement. Through a wide range of programmes, we support people of all ages and backgrounds – from school pupils and young people to older adults and those facing challenges such as mental health issues, or financial hardship. We deliver this work through community projects, workshops, fitness and wellbeing sessions and school partnerships.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** 4 The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 The advancement of public participation in sport in Renfrewshire through the promotion, alone or in conjunction with others, of participation in football and other sporting activities and acting as advisors in relation to the development of football and other sporting activities. 4.2 The advancement of health in Renfrewshire by the promotion, alone or in conjunction with others, of the benefits of physical activity and provision of assistance in relation to sports-related and healthy lifestyle matters. 4.3 The advancement of community development in Renfrewshire by promoting alone or in conjunction with others, participation in

football clubs and other sports, literacy, numeracy, employment skills, life skills, social inclusion, and social activities to all sections of the community. 4.4 The promotion of equality and diversity by encouraging participation and integration into a range of inclusive and accessible programmes which strive to bring together all sections of the community, regardless of race, religion or creed , age, gender, sexuality or physical ability. 4.5 To promote, develop and provide a wider understanding and appreciation of heritage, arts and culture, alone, or in conjunction with others, to all sections of the community. 4.6 The provision of recreational facilities , or the organisation of recreational activities, with the object of improving conditions of life for the persons for whom the facilities or activities are primarily intended. 4.7 The advancement of education by the promotion, alone or in conjunction with others, of programmes and activities which have educational value.

## Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £360,051 | £338,714    | -      | 30        |
| 2024-03-31 | £279,797 | £235,469    | -      | 21        |
| 2023-03-31 | £168,909 | £158,026    | -      | 22        |
| 2022-03-31 | £160,296 | £111,235    | -      | 2         |
| 2021-03-31 | £123,551 | £66,983     | -      | 2         |

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# Accounts

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# St Mirren FC Charitable Foundation

Annual Report and Unaudited Financial Statements

For the Year Ended 31 March 2025

# **St Mirren FC Charitable Foundation**

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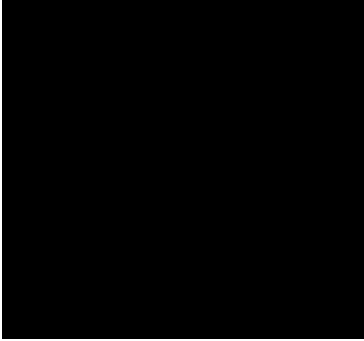
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## **St Mirren FC Charitable Foundation**

### **Reference and Administrative Details**

|                                    |                                    |
|------------------------------------|------------------------------------|
| <b>Charity name</b>                | St Mirren FC Charitable Foundation |
| <b>Charity registration number</b> | SC044247                           |
| <b>Company registration number</b> | CS001245                           |

### **Trustees**



### **Accountants**

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

# St Mirren FC Charitable Foundation

## Trustees Report

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> 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 purposes of the charity are:

The advancement of participation in sport and provision of sporting facilities.  
The advancement of health and wellbeing.  
The advancement of community development.  
The promotion of equality and diversity.  
The advancement of education.

Throughout this year, we have taken account of feedback from participants and worked closely with key staff, partners and trustees in the design and delivery of a wide variety of activities and interventions aligned to our charitable aims.

Furthermore, we are developing our direct messaging to expand on our objectives under the strapline ‘Delivering Positive Change’. The social themes associated with this include; Community Connection, Health and Wellbeing, Education and Empowerment, Mental fitness and Resilience and Inspiring our Youth.

Our progress is aligned to our activities and objectives outlined within the headings below. However, many of the programmes also fall within the thematic areas noted above.

#### **Advancement of Participation in sport and provision of sporting facilities**

Our project delivery increased to 25 community programmes per week across 24 locations, including St Mirren FC, local One Ren sports centres and partner primary and secondary schools. Programmes include:

Community Football programmes for adults. - ASN Football for 16 plus age group, New Scot Football, Women’s Recreational Football (18 plus).

Community Football programmes for children and young people including;

*Mini and Little Buddies* - **introduction** to football between the ages of 3 and 6 years.

*McDonalds Fun football* – fun inclusive football for ages 5 -12.

*Saturday Saints* – fun and inclusive football for 7 – 13 years.

*Scottish Gas Holiday Football* – more advanced development football sessions for young people.

Fit & Fed Holiday Camps – Our holiday camps provide free access to football, other sports and fun activities plus educational early intervention workshops. Fit & Fed covers all 10 weeks of school’s holidays and provides healthy meals to children throughout Renfrewshire.

Extra Time – Provides free afterschool care to local primary school children, with football sessions and games and healthy snacks.

#### **Advancement of health and wellbeing**

Physical activity programmes encompassing nutritional and mental health challenges such as Buds bootcamp and Football Fans in Training and Buddie Big Scrان, New Scot Football and ASN football, all of which have a significant positive impact on participants.

## **St Mirren FC Charitable Foundation**

### **Advancement of Community Development**

The main areas related to community development include the work around Men's Shed, our vibrant Football Memories programme and our much-loved festive initiatives including Festive Friends on Christmas Day where we deliver hot festive meals, food hampers and gifts to elderly people who are lonely and isolated and local families facing financial hardship.

### **Advancement of Education**

GameChanger - is designed to help high school pupils develop life skills, improve wellbeing and explore their career pathways, it has a real focus on Positive destinations, teamwork and leadership.

T.E.A.M. (Together Equality Achieves More) - is an equality and diversity project which focuses on empowering young girls through football and education.

Menopause Goals – Provides local women 40+ who are experiencing Menopause symptoms with peer support and education to help them navigate their Menopause journey with confidence.

Cashback Of The Bench – Is an educational programme for disengaged 16–24-year-olds, providing them with additional skills and qualifications plus the confidence to transition into employment or another step towards a positive destination.

## **ACHIEVEMENTS AND PERFORMANCE**

This financial year has been one of growth across all areas of the organisation. We have increased the size of our team and now have 4 F/T, 4 P/T and 21 sessional employees. In addition to this, we had an increase in our Volunteer team members to over 180, which equates to 3762 volunteer hours these incredible people have actively provided in service to the Foundation.

Our project delivery increased to over 25 community programmes per week across 24 locations, including St Mirren FC, local One Ren sports centres and partner primary and secondary schools. Delivery over our 25 programmes means that over 19,500 people within Paisley and Renfrewshire are being supported by St Mirren FC Charitable Foundation.

Following on from a series of strategy days with Trustees, we identified some opportunities to strengthen our board with specific skills and training. As part of our governance strategy, we created 5 new sub committees in the following areas: Finance, Facilities, People, Governance and Fundraising. This has had a strong impact with our new Treasurer strengthening our financial regulations, management and controls creating and implementing exceptional new policies across the board. Our new Governance subcommittee have reviewed all our HR and People's policies and are creating an employee wellbeing package of support.

Partnerships are core to our ethos and how we develop and sustain our programmes, and we would highlight some examples of these below;

Fit and Fed - has continued to grow in popularity and scale and is now being delivered across multiple venues during the 10 weeks of school holidays. Fit & Fed still has activity and food provision at its core but, through direct consultation with children, families and partner agencies, is evolving by providing more education and intervention services. The addition of our new delivery partners like Quarriers, Brick Lane Studios and our own incredible local community Police and Fire Teams, means that the children and parents are gaining education in the key social issues our communities are facing; Drug and Alcohol, Knife Crime, Gangs and Anti-Social behaviours, Vaping, Screen Time, Personal safety and conduct etc. These workshops have been so impactful, and we are looking to add other partners over the coming years to provide Trauma informed services and support for our Neurodivergent community.

Due to the success of our Extra Time after school's project in partnership with One Ren, we were asked to increase the scale of the project so that additional primary schools and their subsequent children and families could benefit from the sessions. We increased delivery from 15 to 20 local primary schools and are looking to pilot Breakfast clubs to compliment Extra Time and provide all round support pre and post school day.

Our Extra Time programme has helped to strengthen our relationship with local schools, and through this we were asked to create a project which would support those pupils who were disengaged and whose attendance and performance was being negatively impacted and so GameChanger was born. GameChanger was designed to help high school pupils develop life skills, improve wellbeing and explore their career pathways, it has a real focus on positive destinations, teamwork and leadership. It's currently being piloted in two local High Schools and is having a great impact so far with all young people now attending school, gaining additional qualifications, volunteering at some of our other projects and becoming mentors to younger children.



## **St Mirren FC Charitable Foundation**

We were delighted to be asked to co-deliver a new UEFA Foundation funded project called T.E.A.M in partnership with Big Hearts Foundation, Morton Community Trust, Motherwell Community Trust, and Falkirk Foundation. T.E.A.M focuses on promoting and supporting diversity and equality in sport. We deliver the project to young girls from Trinity High; the project has been so successful that UEFA Foundation have agreed to provide funding for another 2 years.

One of our new Trustees has supported the introduction of Sensory packs to help supporters with additional needs to feel more comfortable and included on match days. These are given free of charge on match days and include noise-cancelling headphones, disposable inner ear plugs and more and has been welcomed and widely reported within local media.

The Foundation is constantly investing in the education, skills and development of our team and over past year. At their request, they have taken part in some of the following workshops and courses:

- SSF – Trauma Training
- SSF – Conflict Resolution
- Rape Crisis Scotland – Active Bystander Training
- Rape Crisis Scotland – First Responder Training
- One Ren – Child Protection
- Engage – MHFA + Suicide Awareness
- Engage – Tackling Gender Based Violence

The Foundation has received many accolades for being a constant positive force within the community and our high reputation for listening to people and developing services and interventions to meet their needs. Examples of these are winners of Best Community Football for All from SFA for the 'Fit and Fed' project. We were also awarded the Gold Employer Recognition Scheme Award from MOD for our commitment to the Armed Forces covenant.

The Leadership of the Foundation is strong with our CEO Gayle Brannigan at the helm. Together with the staff team, volunteers and supporters of the foundation we are in a robust position as we move on to the next year.

Throughout this year, we have continued to develop our funding strategy with good results and continued to appoint Clarity Accounting (Scotland) Ltd. Fundraising activities have included Saints Sleep out, Kiltwalk, twelve days of Christmas auction event. Furthermore, the Kilimanjaro Challenge was undertaken by CEO Gayle Brannigan and the Trustees, staff and community are grateful for her efforts and commitment to the work of the Foundation.

### **FINANCIAL REVIEW**

Income of £360,051(2024: £279,797) was received during the financial year and the main source of funding was donations, fundraising and grant income. Expenditure totalling £338,714 (2024: £235,469) were made carrying out the charitable activities. At the end of the financial period, the charity has a surplus of £21,337 (2024: £44,328).

### **POLICY ON RESERVES**

Following a comprehensive review of financial policies and procedures over the past year, new policies and procedures have been and are in the process of being implemented to strengthen the overall financial controls and resilience of the organisation including a Reserves & Investment Strategy policy.

This implemented policy ensures that the Foundation operates with a minimum reserve of 3 months unrestricted funds cashflow of not less than £75,000. Reserves are held across a variety of easy access and notice accounts which are regulated and within the limits of the FSCS compensation scheme.

The policy will be reviewed annually to ensure it continues to meet the ever-changing financial requirements of the foundation.

## **St Mirren FC Charitable Foundation**

### **OTHER OPTIONAL INFORMATION**

We would like to register our thanks to Funders, Patron Saints and Donors who have supported the programmes mentioned within the report and continue to positively impact on those participating in the wider range of activities of the Foundation.

We would like to thank those who have raised funds during the 'Saints Sleep Out, 12 days of Christmas, Arctic Challenge and Kilimanjaro challenge.

We wish to recognise the outstanding work of our CEO in developing additional partnerships and high-level interventions for the community. We also wish to thank the staff and volunteers for their dedication, approachability and constant support to the community.

The annual report was approved by the trustees of the charity on 24<sup>th</sup> October 2025 and signed on its behalf by:

A large black rectangular box redacting the signature of the trustee.

Trustee

Trustee

# **St Mirren FC Charitable Foundation**

## **Independent Examiners Report**

### **Independent Examiner's Report to the trustees of St Mirren FC Charitable Foundation**

I report on the financial statements of St Mirren FC Charitable Foundation for the year ended 31 March 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.

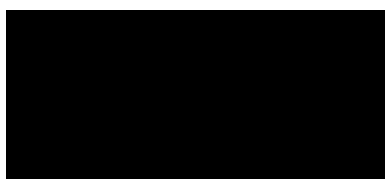
### **Independent examiner's statement**

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

24<sup>th</sup> October 2025

# St Mirren FC Charitable Foundation

## Statement of Financial Activities for the Year Ended 31 March 2025

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

|                                    | Note | Unrestricted<br>funds | Restricted<br>Funds | Total<br>2025    |
|------------------------------------|------|-----------------------|---------------------|------------------|
| Year to 31 March 2025              |      | £                     | £                   | £                |
| <b>Income and Endowments from:</b> |      |                       |                     |                  |
| Donations and legacies             | 3    | 52,450                | 197,901             | 250,351          |
| Charitable activities              | 4    | 57,268                | 52,395              | 109,663          |
| Activities for generating funds    |      | -                     | -                   | -                |
| Investment income                  | 5    | 37                    | -                   | 37               |
| Total income                       |      | <b>109,755</b>        | <b>250,296</b>      | <b>360,051</b>   |
| <b>Expenditure on:</b>             |      |                       |                     |                  |
| Raising funds                      | 6    | -                     | -                   | -                |
| Governance costs                   | 6    | (6,468)               | -                   | (6,468)          |
| Charitable activities              | 6    | (59,617)              | (272,629)           | (332,246)        |
| Total expenditure                  |      | <b>(66,085)</b>       | <b>(272,629)</b>    | <b>(338,714)</b> |
| Net movement in funds              |      | 43,670                | (22,333)            | 21,337           |
| <b>Reconciliation of funds</b>     |      |                       |                     |                  |
| Total funds brought forward        |      | 187,251               | 22,333              | 209,584          |
| Transfers to/(from) funds          |      | -                     | -                   | -                |
| Total funds carried forward        | 15   | 230,921               | -                   | 230,921          |

The breakdown for 2024 is shown below

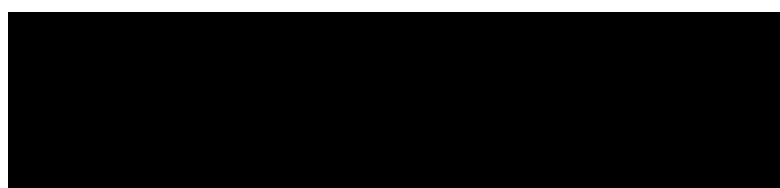
|                                    | Note | Unrestricted<br>funds | Restricted<br>funds | Total<br>2024    |
|------------------------------------|------|-----------------------|---------------------|------------------|
| Year to 31 March 2024              |      | £                     | £                   | £                |
| <b>Income and Endowments from:</b> |      |                       |                     |                  |
| Donations and legacies             | 3    | 18,365                | 147,600             | 165,965          |
| Charitable activities              | 4    | 64,230                | 49,150              | 113,380          |
| Activities for generating funds    |      | -                     | -                   | -                |
| Investment income                  | 5    | 452                   | -                   | 452              |
| Total income                       |      | <b>83,047</b>         | <b>196,750</b>      | <b>279,797</b>   |
| <b>Expenditure on:</b>             |      |                       |                     |                  |
| Raising funds                      | 6    | -                     | -                   | -                |
| Governance costs                   | 6    | (4,859)               | -                   | (4,859)          |
| Charitable activities              | 6    | (56,193)              | (174,417)           | (230,610)        |
| Total expenditure                  |      | <b>(61,052)</b>       | <b>(174,417)</b>    | <b>(235,469)</b> |
| Net movement in funds              |      | 21,995                | 22,333              | 44,328           |
| <b>Reconciliation of funds</b>     |      |                       |                     |                  |
| Total funds brought forward        |      | 165,256               | -                   | 165,256          |
| Total funds carried forward        | 15   | <b>187,251</b>        | <b>22,333</b>       | <b>209,584</b>   |

# St Mirren FC Charitable Foundation

## Balance Sheet as at 31 March 2025

|                                                       | Note | 2025     | 2024     |
|-------------------------------------------------------|------|----------|----------|
| <b>Fixed assets</b>                                   |      | <b>£</b> | <b>£</b> |
| Tangible assets                                       | 10   | 6,721    | 9,420    |
| <b>Current assets</b>                                 |      |          |          |
| Debtors                                               | 11   | 1,300    | 6,920    |
| Cash at bank and in hand                              |      | 264,513  | 197,725  |
|                                                       |      | <hr/>    | <hr/>    |
|                                                       |      | 265,813  | 204,645  |
| <b>Creditors: Amounts falling due within one year</b> | 12   | (41,613) | (4,481)  |
| <b>Net current assets</b>                             |      | <hr/>    | <hr/>    |
|                                                       |      | 224,200  | 200,164  |
| <b>Net assets</b>                                     |      | <hr/>    | <hr/>    |
|                                                       |      | 230,921  | 209,584  |
| <b>Funds of the charity</b>                           |      |          |          |
| Unrestricted funds                                    |      | 230,921  | 187,251  |
| Restricted funds                                      |      | -        | 22,333   |
| <b>Total funds</b>                                    | 15   | <hr/>    | <hr/>    |
|                                                       |      | 230,921  | 209,584  |

The financial statements on pages 7 to 16 were approved by the Trustees and authorised for issue on 24<sup>th</sup> October 2025 and signed on their behalf by:



.....

Trustee

Trustee

# **St Mirren FC Charitable Foundation**

## **Notes to the Financial Statements for the Year Ended March 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**

St Mirren FC Charitable Foundation 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.

# **St Mirren FC Charitable Foundation**

## **Notes to the Financial Statements for the Year Ended March 2025**

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **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

Plant and Machinery: 20% straight line

### **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.

## St Mirren FC Charitable Foundation

### Notes to the Financial Statements for the Year Ended March 2025

#### 3 Income from donations and legacies

|                        | Unrestricted<br>funds General | Restricted funds<br>General | Total<br>2025 | Total<br>2024 |
|------------------------|-------------------------------|-----------------------------|---------------|---------------|
|                        | £                             | £                           | £             | £             |
| Patron Saints Donation | 17,000                        | 10,000                      | 27,000        | 18,290        |
| Donations              | 5,810                         | -                           | 5,810         | 75            |
| Grants                 | 29,640                        | 187,901                     | 217,541       | 147,600       |
|                        | 52,450                        | 197,901                     | 250,351       | 165,965       |

#### 4 Income from charitable activities

|                           | Unrestricted<br>funds General | Restricted funds<br>General | Total<br>2025 | Total<br>2024 |
|---------------------------|-------------------------------|-----------------------------|---------------|---------------|
|                           | £                             | £                           | £             | £             |
| Ahead of the Game         | -                             | -                           | -             | 5,480         |
| Buds in Bootcamp          | 6,767                         | -                           | 6,767         | 3,847         |
| Community Football        | 12,597                        | -                           | 12,597        | 33,310        |
| Festive Friends           | -                             | 3,000                       | 3,000         | 4,750         |
| Football Fans in Training | -                             | 14,000                      | 14,000        | 13,400        |
| Fundraising & Events      | 35,471                        | 3,000                       | 38,471        | 28,073        |
| Menopause Goals           | -                             | 2,280                       | 2,280         | -             |
| Off the Bench             | -                             | 19,013                      | 19,013        | 14,720        |
| SFA                       | 1,600                         | 2,000                       | 3,600         | 6,200         |
| TEAM                      | -                             | 9,102                       | 9,102         | -             |
| Winter Buddies            | -                             | -                           | -             | 3,600         |
| Other Revenue             | 833                           | -                           | 833           | 364           |
|                           | 57,268                        | 52,395                      | 109,663       | 113,744       |

#### 5 Investment income

|                                      | Unrestricted funds<br>General | Total<br>2025 | Total<br>2024 |
|--------------------------------------|-------------------------------|---------------|---------------|
|                                      | £                             | £             | £             |
| Interest receivable on bank deposits | 37                            | 37            | 88            |
|                                      | 37                            | 37            | 88            |



# St Mirren FC Charitable Foundation

## Notes to the Financial Statements for the Year Ended March 2025

### 6 Total resources expended (Unrestricted 2025)

|                    | Charitable | Governance | 2025    |
|--------------------|------------|------------|---------|
|                    | £          | £          | £       |
| Cost of goods sold | 83,645     | -          | 83,645  |
| Governance costs   | -          | 6,468      | 6,468   |
| Support costs      | 245,902    | -          | 245,902 |
| Depreciation       | 2,699      | -          | 2,699   |
| Total 2025         | 332,246    | 6,468      | 338,714 |

### Total resources expended (Unrestricted 2024)

|                    | Charitable | Governance | 2024    |
|--------------------|------------|------------|---------|
|                    | £          | £          | £       |
| Cost of goods sold | 42,546     | -          | 42,546  |
| Governance costs   | -          | 4,859      | 4,859   |
| Support costs      | 185,365    | -          | 185,365 |
| Depreciation       | 2,699      | -          | 2,699   |
| Total 2024         | 230,610    | 4,859      | 235,469 |

### 6 Resources expended (continued)

|                                | Governance Costs |       |
|--------------------------------|------------------|-------|
|                                | 2025             | 2024  |
|                                | £                | £     |
| <b>Governance costs</b>        |                  |       |
| Accountancy & bookkeeping fees | 6,468            | 4,859 |
|                                | 6,468            | 4,859 |

# St Mirren FC Charitable Foundation

## Notes to the Financial Statements for the Year Ended March 2025

### 6 Resources expended (continued)

|                       | Operating Activity |                |
|-----------------------|--------------------|----------------|
|                       | 2025               | 2024           |
|                       | £                  | £              |
| <b>Support costs</b>  |                    |                |
| Advertising           | 820                | 4,808          |
| Bank fees             | 268                | 253            |
| Wages and salaries    | 204,577            | 139,719        |
| Insurance             | 405                | 60             |
| Legal fees            | 2,820              | -              |
| Let fees              | 8,391              | 12,308         |
| Office expenses       | 420                | 354            |
| Other expenses        | 2,133              | 2,538          |
| Printing & stationery | -                  | 1,056          |
| Rent                  | 22,014             | 13,686         |
| Software              | 611                | 1,053          |
| Staff expenses        | -                  | 5,953          |
| Subscriptions         | 216                | 1,032          |
| Taxes and licences    | 606                | 667            |
| Training Courses      | 163                | 500            |
| Travel                | 2,458              | 1,380          |
|                       | <u>245,902</u>     | <u>185,365</u> |

### 7 Trustees' remuneration and expenses

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

### 8 Net expenditure

Net expenditure is stated after charging:

|                                       | 2025         | 2024         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Accountancy & bookkeeping fees        | 6,468        | 4,859        |
| Depreciation of tangible fixed assets | 2,699        | 2,699        |
|                                       | <u>9,167</u> | <u>7,558</u> |

### 9 Taxation

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

## St Mirren FC Charitable Foundation

### Notes to the Financial Statements for the Year Ended March 2025

#### 10 Tangible fixed assets

|                       | Computer Equipment | Plant and Machinery | Total  |
|-----------------------|--------------------|---------------------|--------|
| Cost                  | £                  | £                   | £      |
| At 1 April 2024       | 2,119              | 10,000              | 12,119 |
| Additions             | -                  | -                   | -      |
| Disposals             | -                  | -                   | -      |
| As at 31 March 2025   | 2,119              | 10,000              | 12,119 |
| <b>Depreciation</b>   |                    |                     |        |
| At 1 April 2024       | 699                | 2,000               | 2,699  |
| Charge for the year   | 699                | 2,000               | 2,669  |
| As at 31 March 2025   | 1,398              | 4,000               | 5,398  |
| <b>Net book value</b> |                    |                     |        |
| As at 31 March 2025   | 721                | 6,000               | 6,721  |
| As at 31 March 2024   | 1,420              | 8,000               | 9,420  |

#### 11 Debtors

|                   | 2025  | 2024  |
|-------------------|-------|-------|
|                   | £     | £     |
| Trade receivables | 1,000 | 6,920 |
| Prepayments       | 300   | -     |
|                   | 1,300 | 6,920 |

#### 12 Creditors falling due within one year

|                              | 2025   | 2024  |
|------------------------------|--------|-------|
|                              | £      | £     |
| Trade creditors              | 9,485  | 35    |
| Deferred Income              | 27,999 | -     |
| Taxation and social security | 3,555  | 3,853 |
| Other creditors              | 574    | 593   |
|                              | 41,613 | 4,481 |

#### 13 Related parties – controlling entity

There were no related party transactions for the year ended 31<sup>st</sup> March 2025.

# St Mirren FC Charitable Foundation

## Notes to the Financial Statements for the Year Ended March 2025

### 14 Funds

|  | Balance at<br>1 April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>Expended<br>£ | Balance at<br>31 March 2025<br>£ |
|--|---------------------------------|----------------------------|----------------------------|----------------------------------|
|--|---------------------------------|----------------------------|----------------------------|----------------------------------|

#### Unrestricted funds

|         |         |         |          |         |
|---------|---------|---------|----------|---------|
| General | 187,251 | 109,755 | (66,085) | 230,921 |
|---------|---------|---------|----------|---------|

|  | Balance at<br>1 April 2024 | Incoming<br>resources | Resources<br>Expended | Balance at<br>31 March 2025 |
|--|----------------------------|-----------------------|-----------------------|-----------------------------|
|--|----------------------------|-----------------------|-----------------------|-----------------------------|

#### Restricted funds

|                           |        |         |           |   |
|---------------------------|--------|---------|-----------|---|
| Extra Time                | -      | 151,300 | (151,300) | - |
| Festive Friends           | -      | 3,000   | (3,000)   | - |
| Football Fans in Training | -      | 14,000  | (14,000)  | - |
| Fundraising & Events      | -      | 3,000   | (3,000)   | - |
| Grant Funding             | 22,333 | 36,601  | (58,934)  | - |
| Menopause Goals           | -      | 2,280   | (2,280)   | - |
| Off the Bench             | -      | 19,013  | (19,013)  | - |
| Patron Saint Investment   | -      | 10,000  | (10,000)  | - |
| SFA                       | -      | 2,000   | (2,000)   | - |
| TEAM                      | -      | 9,102   | (9,102)   | - |

|  | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>Expended | Balance at<br>31 March 2024 |
|--|----------------------------|-----------------------|-----------------------|-----------------------------|
|--|----------------------------|-----------------------|-----------------------|-----------------------------|

#### Unrestricted funds

|         |         |        |          |         |
|---------|---------|--------|----------|---------|
| General | 165,256 | 83,047 | (61,052) | 187,251 |
|---------|---------|--------|----------|---------|

|  | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>Expended | Balance at<br>31 March 2024 |
|--|----------------------------|-----------------------|-----------------------|-----------------------------|
|--|----------------------------|-----------------------|-----------------------|-----------------------------|

#### Restricted funds

|                           |   |         |           |        |
|---------------------------|---|---------|-----------|--------|
| Ahead of the Game         | - | 5,480   | (5,480)   | -      |
| Festive Friends           | - | 4,750   | (4,750)   | -      |
| Football Fans in Training | - | 13,400  | (13,400)  | -      |
| Fundraising & Events      | - | 7,200   | (7,200)   | -      |
| Grant Funding             | - | 147,600 | (125,267) | 22,333 |
| Off the Bench             | - | 14,720  | (14,720)  | -      |
| Winter Buddies            | - | 3,600   | (3,600)   | -      |

## St Mirren FC Charitable Foundation

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

#### 15 Net assets by fund

|                                                | Unrestricted | Restricted | Total    | Total   |
|------------------------------------------------|--------------|------------|----------|---------|
|                                                | Funds        | Funds      | 2025     | 2024    |
|                                                | £            | £          | £        | £       |
| Tangible assets                                | 6,721        | -          | 6,721    | 9,420   |
| Current assets                                 | 243,480      | 27,999     | 264,513  | 204,645 |
| Creditors: Amounts falling due within one year | (13,614)     | (27,999)   | (41,613) | (4,481) |
| Net assets                                     | 230,921      | -          | 230,921  | 209,584 |

## St Mirren FC Charitable Foundation

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

|                                    | Unrestricted    | Restricted       | Total            | Total            |
|------------------------------------|-----------------|------------------|------------------|------------------|
|                                    | funds           | funds            | 2025             | 2024             |
|                                    | £               | £                | £                | £                |
| <b>Income and Endowments from:</b> |                 |                  |                  |                  |
| Donations and legacies             | 52,450          | 197,901          | 250,351          | 165,965          |
| Charitable activities              | 57,268          | 52,395           | 109,663          | 113,380          |
| Activities for generating funds    | -               | -                | -                | -                |
| Investment income                  | 37              | -                | 37               | 452              |
| Total income                       | <b>109,755</b>  | <b>250,296</b>   | <b>360,051</b>   | <b>279,797</b>   |
| <b>Expenditure on:</b>             |                 |                  |                  |                  |
| Raising funds                      | -               | -                | -                | (5,109)          |
| Governance costs                   | (6,468)         | -                | (6,468)          | (230,360)        |
| Charitable activities              | (59,617)        | (272,629)        | (332,246)        | -                |
| Total expenditure                  | <b>(66,085)</b> | <b>(272,629)</b> | <b>(338,714)</b> | <b>(235,469)</b> |
| Net movement in funds              | 43,670          | (22,333)         | 21,337           | 44,328           |
| <b>Reconciliation of funds</b>     |                 |                  |                  |                  |
| Total funds brought forward        | 187,251         | 22,333           | 209,584          | 165,256          |
| Transfers to/(from) funds          | -               | -                | -                | -                |
| Total funds carried forward        | 230,921         | -                | 230,921          | 209,584          |