

Parent Community Sports Trust
Report and Financial Statements
31 March 2025

Parent Community Sports Trust
Registered Charity Number: SC044806

Tru



Secretary



Treasurer:



Reporting Accountants

Ideo Business Services Ltd
Unit 4 Standhill Industrial Estate
Whitburn Road
Bathgate EH48 2HR

Office

38 Beechwood Drive
Glasgow
G11 7EX

Parent Community Sports Trust
Scottish Charity No SC044806
Statement of financial activities
for the year ended 31 March 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources			
Donations and legacies		63,972	64,162
Other trading activities		205,072	243,072
Cafe income		9,632	2,812
Interest income		1	22
Total Incoming Resources		<u>278,677</u>	<u>310,068</u>
Resources Expended			
Charitable Activities:			
	2	266,454	331,911
Total Resources Expended		<u>266,454</u>	<u>331,911</u>
Net Incoming Resources		<u>12,223</u>	<u>(21,843)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		(56,629)	(34,786)
TOTAL FUNDS CARRIED FORWARD	7	<u>(44,406)</u>	<u>(56,629)</u>

All funds are unrestricted

Parent Community Sports Trust
Scottish Charity No SC044806
Income and expenditure account
for the year ended 31 March 2025

	2025	2024
	£	£
Income		
Donations and legacies	63,972	64,162
Other trading activities	205,072	243,072
Cafe income	9,632	2,812
Interest income	1	22
	278,677	310,068
Expenditure		
Coach Fees	33,363	47,041
Hire of facilities	101,269	101,358
Kit & Equipment	17,803	23,517
League fees	4,461	8,045
Other Direct Costs	13,762	22,125
Refunds	914	164
	107,105	107,818
GROSS PROFIT		
Overheads		
Accountancy fees	3,065	3,277
Advertising/Promotional	47	6,199
Bank charges	95	157
Dues and Subscriptions	174	2,216
Insurances	1,421	1,200
Office/General Administrative Expenses	23,763	22,003
Salaries/Nl/Pensions	52,627	75,735
Staff training	490	-
Travel and Accommodation	9,294	13,682
Professional Services	2,461	4,027
Finance costs	1445	1165
	94,882	129,661
Overhead costs		
Operating (Deficit)/Surplus for year	12,223	(21,843)
Donations made in the year (note 4)	-	-
(Deficit)/Surplus transferred to Reserves	12,223	(21,843)

Parent Community Sports Trust
Charity Number: SC044806
Balance Sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	6,973	15,219
		<u>6,973</u>	<u>15,219</u>
Current assets			
Cash at bank and in hand		3,164	697
		<u>3,164</u>	<u>697</u>
Creditors: amounts falling due within one year	5	(24,833)	(21,531)
		<u>(21,669)</u>	<u>(20,834)</u>
Total assets less current liabilities		<u>(14,696)</u>	<u>(5,615)</u>
Creditors: amounts falling due after more than one year	6	(29,710)	(51,014)
Provisions for liabilities		(29,710)	(51,014)
Net assets		<u>(44,406)</u>	<u>(56,629)</u>
The Funds of the Charity			
Unrestricted Income Funds	7	(56,629)	(34,786)
Total Unrestricted Funds and Total Charity Funds		<u>(44,406)</u>	<u>(56,629)</u>



Date: 31/12/2025

Parent Community Sports Trust
Scottish Charity No SC044806
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

The following accounting policies have been consistently applied in dealing with the items which are considered material in relation to the Charity's accounts.

Basis of accounts

The Accounts are prepared under the historic cost convention and in accordance with applicable accounting standards in the UK, the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) and the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2003 (as amended).

The Charity meet the definition of a public benefit entity under FRS102.

Preparation of the accounts on a going concern basis

The trustees have reviewed the position and consider the charity to be a going concern. The accounts will be prepared on the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest being paid or payable by the Bank.

Fund accounting

The Charity operated a General Fund which is unrestricted in its use. Any sub-division of the General Fund into designated funds is at the Trustees' discretion.

Scottish Charity No SC044806
Notes to the Accounts
for the year ended 31 March 2025

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating voluntary income are not significant and have not been separately disclosed.
 - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs of an indirect nature necessary to support them.
 - Other expenditure represents those items not falling into any other headings.
- All VAT on purchases is irrecoverable and is included with the related costs in the Accounts.

Allocation of support costs

Support costs are those functions that assist the work of the charity but so not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity. These costs have been allocated to expenditure on charitable activities.

Tangible fixed assets

Fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Vehicles	20% straight line
Equipment	25% straight line

Debtors

Trade 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.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discount due.

Scottish Charity No SC044806
Notes to the Accounts
for the year ended 31 March 2025

2 Direct costs	2025	2024
	£	£
Coach Fees	33,363	47,041
Hire of facilities	101,269	101,358
Kit & Equipment	17,803	23,517
League fees	4,461	8,045
Other direct costs	13,762	22,125
Refunds	914	164
	171,572	202,250

3 Other Resources Expended	2025	2024
Accountancy fees	3,065	3,277
Advertising/Promotional	47	6,199
Bank charges	95	157
Dues and Subscriptions	174	2,216
Insurances	1,421	1,200
Office/General Administrative Expenses	23,763	22,003
Salaries/NI/Pensions	52,627	75,735
Staff training	490	-
Travel and Accommodation	9,294	13,682
Professional Services	2,461	4,027
Finance costs	1,445	1,165
	94,882	129,661

Scottish Charity No SC044806
Notes to the Accounts
for the year ended 31 March 2025

3 Tangible fixed assets

	Motor Vehicles £	Equipment £	Total £
Cost			
At 1 April 2024	23,202	15,891	39,093
Additions	-	489	489
At 31 March 2025	<u>23,202</u>	<u>16,380</u>	<u>39,582</u>
Depreciation			
At 1 April 2024	13,920	9,954	23,874
Charge for the year	4,640	4,095	8,735
At 31 March 2025	<u>18,560</u>	<u>14,049</u>	<u>32,609</u>
Net book value			
At 31 March 2025	<u>4,642</u>	<u>2,331</u>	<u>6,973</u>
At 31 March 2024	<u>9,282</u>	<u>5,937</u>	<u>15,219</u>

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	9,684	9,196
Payroll Liabilities	12,044	9,132
Pensions Liabilities	2,174	2,548
VAT	681	655
Accruals	250	-
	<u>24,833</u>	<u>21,531</u>

6 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans and overdrafts	25,399	40,014
Other Loans	4,311	11,000
	<u>29,710</u>	<u>51,014</u>

7 General Funds & Reserves: Movement in year

	General Fund £	Total Funds £
Opening balance	(56,629)	(34,786)
Operating (Deficit)	12,223	(21,843)
At 31 March 2025	<u>(44,406)</u>	<u>(56,629)</u>

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Parent Community Sports Trust
PCST
SC044806
38 Beechwood Drive, Glasgow
Postcode : G11 7EX

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Treasurer		
3	Secretary		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

We are a single tier SCIO
The structure of the organisation consists of the CHARITY TRUSTEES who are also the organisation's only members and comprise the organisation's BOARD.

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The organisation is established for charitable purposes only, and in particular, the objects are;

- The advancement of public participation in Sport.
- The provision of recreational facilities, or organisation of recreational facilities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- The advancement of health.
- The advancement of citizenship and community development.

Summary of the main activities in relation to these objects

- There has been the provision of 60 hours of weekly coached sport for more than 450 children and young adults in the past year.
- There have been 180 after school sports sessions provided.
- We have provided coach education for more than 15 Community Sports coaches.
- Operate Community Dance Group involving 50 young persons.
- Operate Community Hall and Sports Pitches at Peterson Park
- Developed a media group for people with Mental Health issues.
- Operate a Men's Shed at Peterson Park

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Active Community Sports Club where children and volunteers provide 60 hours of weekly coached sport for more than 450 children and young adults in Greater Glasgow. We operate School holiday camps for 300 children.

We operate a community Hall called Peterson Park in G13 area of Glasgow.

We have provided 'After School' sports coaching to 6 local primary schools throughout the academic year.

We operate a project based in the Knightswood area of the City called the 'Peterson Four Schools project'. This is focused on getting marginalised and difficult to reach children involved in sport.

We have provided free BSC Glasgow Club memberships to 30 children and young people. This has included giving free training kit.

We run affordable community dance classes for local children and KPOP dance for foreign students and local young people.

We have established a media group offering opportunities to people with mental health issues to cover sport.

We operate a community kitchen with a group of volunteers from diverse ethnic backgrounds

We have established a Men's Shed at Peterson Park for retired people to carry out repair projects for the Hall and the community.

Financial review

Brief statement of the charity's policy on reserves

We have had to use our reserves this year to counter increased operational costs. The economic background is bleak and participation in sport has decreased by a third. Our intention would be to rebuild these reserves to 15k over the next 3 years.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chair

Treasurer

Date

14/09/25

14/09/25

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Parent Community Sports Trust						
	Registered charity number	SC044806						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2024	to	31	03	2025	
Set out on pages	1-2						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.							
Basis of independent examiner's statement	My examination is 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	<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"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	30/12/2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:	Unit 4 Standhill Ind. Estate, Whitburn Road, Bathgate West Lothian EH48 2HR							

*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