

Whiteshawgate 3G Sports Trust

Scottish Charity No – SC045446

**Report of the Trustees and the unaudited Financial Statements for
the period ended 31 December 2024**



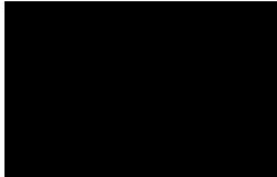
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Reference and Administrative Information for the Year Ended 31st December 2024

Charity name

Whiteshawgate 3G Sports Trust

Trustees



Address



Charity number

SC045446

Trustees' Annual Report

For the year ended 31 December 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2024

Trustees

The Trustees shown below held office during 2024. There were no changes to the trustees during the year.

| | |
|--|---|
| | Appointed 26 th February 2015) |
| | Appointed 26 th February 2015) |
| | (Appointed 2 nd November 2019) |
| | Appointed 2 nd November 2021) |

Structure, Governance and Management Constitution

W3ST has been established as a Scottish Charitable Incorporated Organisation (SCIO) and is recognised as a Charity [SC045446] in Scotland with the Office of the Scottish Charity Regulator.

Appointment of trustees

Trustees are elected at the annual general meeting. There must be a minimum of four trustees.

Membership of the Management Committee, of which the Trustees form part, is open to any individual aged 16 or over who can demonstrate a commitment to the charitable purposes of the SCIO.

Objectives and Activities

Charitable purposes

The Charity has two main purposes.

The first is 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 second is the advancement of public participation in sport.

Activities

The provision of facilities for a full size football and rugby 3G playing pitch for the benefit of local football and rugby clubs and other organisations and community groups.

During 2024, the pitch was used, on average, four nights a week, and throughout the weekend, by both Strathaven Rugby Football Club and Strathaven Dynamos, and was also used by local schools and other organisations throughout the year. The 3G nature of the pitch allowed the clubs to continue to train during inclement weather, and the number of match and training cancellations was significantly reduced. The only conditions under which the pitch could not be used was when heavy snow was lying.

Achievements and Performance

W3ST delivered the day-to-day running of the 3G facility, as well as the maintenance of the pitch.

Financial review

Rental Income was received from Strathaven Rugby Football Club and Strathaven Dynamos of £14.7k, net of VAT, external rental of £0.5k.

There was no capital expenditure in 2024. Fundraising costs were lower as the payments against the interest free loan were completed.

As a result of the above all financial commitments were met in full throughout the period.

Reserves policy

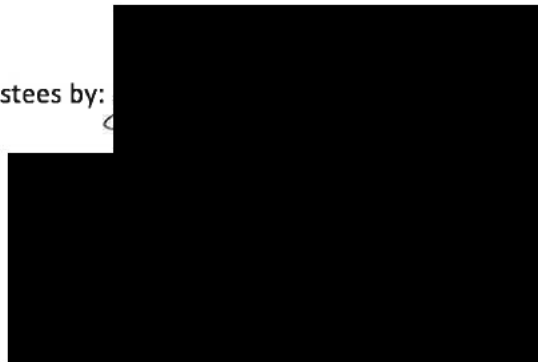
The policy is to retain 3 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure.

Plans for future period

During periods when Strathaven Rugby Football Club and Strathaven Dynamos are not using the pitch, W3ST are encouraging the external use of the pitch by third parties, schools and local groups to manage the sustainability of the charity and to continue to promote community use of the W3ST facilities.

This report was approved by the Trustees 19th May 2025

and signed on behalf of the Trustees by:



Independent Examiner's Report to the Trustees of Whiteshawgate 3G Sports Trust

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 11.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

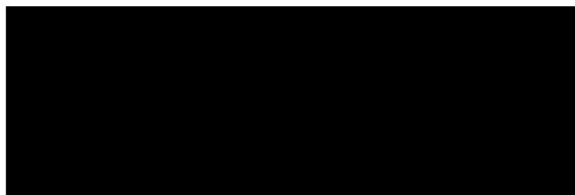
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:



Relevant Professional qualification/professional body: Institute of Chartered Accountants Scotland

Address:



Date:

22/5/25

Statement of Receipts and Payments for the year ended 31 December 2024

| | Unrestricted Funds | Restricted Funds | Year Ended 31 December 2024 | Year Ended 31 December 2023 |
|--|-----------------------|---------------------|-----------------------------------|-----------------------------------|
| Receipts | | | | |
| Donations | - | - | - | - |
| Grants | - | - | - | 3,250 |
| Rental Income | 15,107 | - | 15,107 | 16,480 |
| Fundraising | - | - | - | - |
| Sinking Fund | 23,721 | - | 23,721 | 17,200 |
| Bank interest | - | - | - | - |
| Receipts from charitable activities – Membership fees | - | - | - | - |
| Total receipts | 38,828 | - | 38,828 | 36,930 |
| Payments | | | | |
| Fundraising costs | 2,200 | - | 2,200 | 6,600 |
| Cost of charitable activities | 19,341 | - | 19,341 | 18,808 |
| Governance costs | 3,215 | - | 3,215 | 2,785 |
| Purchase of equipment | - | - | - | 29,375 |
| Total payments | 24,756 | - | 24,756 | 57,568 |
| Surplus/(Deficit) for the year | 14,072 | - | 14,072 | (7,280) |
| Transfers between funds | - | - | - | - |
| Surplus/(Deficit) for the year | 14,072 | - | 14,072 | (7,280) |

The Notes on pages 10 to 11 form an integral part of these accounts.

Statement of Balances - As at 31 December 2024

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2024 |
|---|--------------------|------------------|------------|------------|
| Opening cash at bank and in hand | 19,661 | - | 19,661 | 26,316 |
| Surplus/(Deficit) for the year | 14,072 | - | 14,072 | (7,280) |
| VAT Payable / (Recoverable) movement | 83 | - | 83 | 625 |
| Closing cash at bank and in hand | 33,816 | - | 33,816 | 19,661 |
| Bank and Cash Balances | | | | |
| Bank deposit account | 33,816 | - | 33,816 | 19,661 |
| Savings account | - | - | - | - |
| | 33,816 | - | 33,816 | 19,661 |
| Other assets - unrestricted fund. | | | | |
| VAT Recoverable / (Payable) | | | (394) | (594) |
| Fixed Assets 3G pitch | | | 393,082 | 418,811 |
| | | | 392,688 | 418,217 |
| Liabilities - unrestricted fund | | | | |
| Loans in relation to construction of 3G pitch | | | - | 2,200 |

All Funds are unrestricted.

The Notes on pages 10 to 11 form an integral part of these accounts.

Approved by the trustees on 15th May 2025 and signed on their behalf by:-

[Redacted Signature Area]

Notes to the accounts - for the year ended 31 December 2024

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2023:Nil)

4 Donations

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|-------------------------------|--------------------|------------------|------------|------------|
| Scottish Football Partnership | - | - | - | 20,745 |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | 20,745 |

5 Grants Received

There were no grants received in 2024 or 2023

6 Fundraising Costs

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|----------------|--------------------|------------------|------------|------------|
| Loan repayment | 2,200 | - | 2,200 | 6,600 |
| | | | - | - |
| | 2,200 | - | 2,200 | 6,600 |

7 Cost of Charitable Activities

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|--------------------|------------------|------------|------------|
| Lease payment | 4,690 | - | 4,690 | 6,471 |
| Services / Maintenance / Plant hire | 8,950 | - | 8,950 | 10,325 |
| IT, Marketing and Accountancy fees for Construction / Maintenance | 343 | - | 343 | 255 |
| Utilities | 5,103 | - | 5,103 | 1,757 |
| Misc | 255 | - | 255 | - |
| | 19,341 | - | 19,341 | 18,808 |

8 Governance Costs

| | | | | |
|------------|-------|---|-------|-------|
| Legal Fees | | - | - | - |
| Insurance | 3,216 | - | 3,216 | 2,786 |
| Other | - | - | - | - |
| | 3,216 | - | 3,216 | 2,786 |