

Charity Number
SC046478

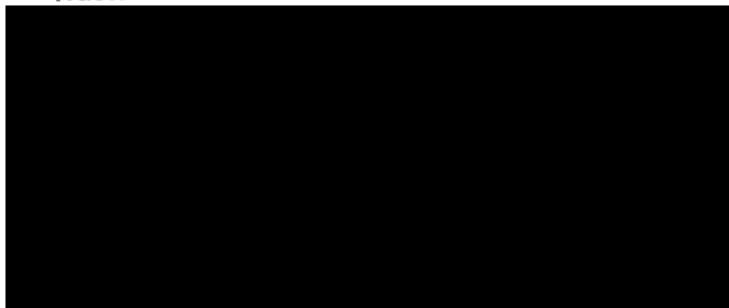
The St Johnstone Community Trust

Accounts

31 May 2025

The St Johnstone Community Trust
Company Information

Trustees



Secretary



Accountants

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

Bankers

Santander
105 High Street
Perth
PH1 5TJ

Registered charity number
SC046478

REVIEW OF ACTIVITIES 2024-25

TRUST VISION

Building stronger communities through sport, education, and wellbeing to develop healthier happier, and successful people.

MISSION STATEMENT 'To use the brand of St. Johnstone Football Club to improve the lives of people in Perth and Kinross'

COMMUNITY IMPACT Everything we undertake is with a mindset of changing lives through sport and promoting inclusion. During the year we achieved 19,975 Participations 52 Distinct Projects 1,548 Sessions 2,309 Delivery hours

THREE PILLARS OF SERVICE

SPORT Impacts

- Increased access to a range of affordable sporting opportunities.
- More 'sport for all' participation pathways across the county.
- Contributing to getting the inactive active.
- Increased fanbase of St Johnstone Football Club.

1,371 delivery hours

14,303 total participations

3,692 Complimentary Match-Day Tickets Gifted

EDUCATION Impacts

- Increased children, young people and adults benefitting from training, education, and employment programmes.
- Contributing to the reduction in the poverty related attainment and school attendance gap.
- Positively engaging with young people to reduce levels of anti-social behaviour and crime.
- Well-rounded volunteers, young and older, developed.
- Raised awareness amongst our community, health professionals, key stakeholders and education professionals of the services available.

39 Schools visited

50 Classrooms

1,160 Pupils

81 Contact hours

WELLBEING Impacts

- Increased accessible community-based activities and resources to build physically, mentally, and emotionally healthy people.

- Mental wellbeing supported through prevention and early intervention activities and services
- Reduced feelings of social isolation and loneliness
- Promoted healthy aging by supporting people to stay active, healthy, and socially engaged

2 585 Free Meals Provided

78KG Lost in Weight

2,300 Physical Activity Hours Gifted

I am delighted to deliver the annual accounts for this year. This has been the most successful year ever for the Trust as we continue to grow. We brought in record income which, importantly, has enabled us to help more people than ever before. It is exciting times for the Trust. We are delighted we received funding for 'Thriving Communities' from the NHS Tayside Charitable Foundation for the next three years. This will develop our services into local primary schools and communities in Perth and Kinross. It has been a year of change in the Trust and our Chief Executive [REDACTED] moved into a similar role at the club and we wish him all the best in his new role. We appointed [REDACTED] as the new Chief Executive Officer. What I am most pleased about is our ability to adapt to new challenges and ensure our services change with the times and that we continue to support more people in need year on year across the whole spectrum of our communities.

[REDACTED]

Chair of the Board of Trustees

The St Johnstone Community Trust Trustees Report

Details of Trustees and the charities advisors are set out on page 1.

Reserves Policy

St Johnstone Community Trust has completed its fifth year of trading. It generates unrestricted income by charging participants for its' services. This helps the Trust to provide core funding for indirect staff and other associated overheads. Having a reasonable level of unrestricted reserves will enable the business to become sustainable and provide resilience in the event of any temporary cash-flow issues. The Board of Trustees has agreed that the recommended amount would be equivalent to 3 months of the core operational costs.

Statement of Trustees' responsibilities

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity, and which enable them to both ascertain the financial position of the charity and ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 8th December 2025

The St Johnstone Community Trust

Independent Examiner's Report to the Trustees

I report on the accounts of the Charity for the year ended 31 May 2025 which are set out on pages 8 to 12.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 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 opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

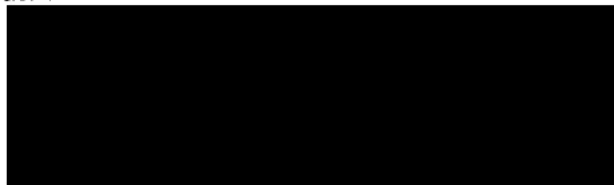
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and

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



The St Johnstone Community Trust
Statement of financial activities
for the financial year ended 31 May 2025

	Unrestricted funds	Restricted funds	2025 £	2024 £
INCOMING RESOURCES				
Grants and donations	128,072	170,704	298,776	229,235
Participant fees	110,729	-	110,729	114,031
Other income	24,172	-	24,172	8,812
Gift aid reclaimed	2,355	-	2,355	-
	<u>265,328</u>	<u>170,704</u>	<u>436,032</u>	<u>352,078</u>
Direct project costs	<u>9,123</u>	<u>12,607</u>	<u>21,730</u>	<u>32,457</u>
Management and administration				
Staff costs				
Wages	198,177	93,621	291,798	287,619
Staff welfare and travel	4,555	911	5,466	8,389
	<u>202,732</u>	<u>94,532</u>	<u>297,264</u>	<u>296,008</u>
Premises costs				
Facilities	<u>30,683</u>	<u>6,150</u>	<u>36,833</u>	<u>44,774</u>
Advertising	6,592	-	6,592	23,259
Computer costs	1,884	-	1,884	6,350
Equipment costs	6,928	-	6,928	6,978
Other administration costs	9,437	1,348	10,785	11,232
Governance costs	900	-	900	1,080
	<u>25,741</u>	<u>1,348</u>	<u>27,089</u>	<u>48,899</u>
TOTAL RESOURCES EXPENDED	<u>268,279</u>	<u>114,637</u>	<u>382,916</u>	<u>422,138</u>
EXCESS INCOME OVER EXPENDITURE	(2,951)	56,067	53,116	(70,060)
Balances brought forward 1 June 2024	36,788	87,917	124,705	194,765
Transfer to/from unrestricted funds	8,617	(8,725)	(108)	-
Balances carried forward 31 May 2025	<u>42,454</u>	<u>135,259</u>	<u>177,713</u>	<u>124,705</u>

The St Johnstone Community Trust
Balance Sheet
as at 31 May 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	2	2,244	9,046
Cash at bank and in hand		185,133	124,737
		<u>187,377</u>	<u>133,783</u>
Creditors: amounts falling due within one year	3	(9,664)	(9,078)
Net current assets		<u>177,713</u>	<u>124,705</u>
Total assets less current liabilities		<u>177,713</u>	<u>124,705</u>
Net assets		<u>177,713</u>	<u>124,705</u>
Represented by funds			
Unrestricted funds		42,454	36,788
Restricted funds	4	135,259	87,917
		<u>177,713</u>	<u>124,705</u>

These accounts were approved by the board of trustees on 8 December 2025 and signed on its behalf by:

Trustee

The St Johnstone Community Trust
Notes to the Accounts
for the year ended 31 May 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Income recognition policy

Income is included in the SOFA when the charity becomes entitled to the income and the amount can be qualified with reasonable accordance and receipt is probable. All income is unrestricted unless specifically restricted by the funder. Income is only deferred when the Charity must fulfil conditions before becoming entitled to it or where the funder has specified that the income to be expended in a future accounting period.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Debtors

	2025 £	2024 £
Trade debtors	2,244	9,046

3 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors		
Other taxes and social security costs	4,497	4,212
Other creditors	3,337	2,848
	1,830	2,018
	9,664	9,078

4 Analysis of expenditure on charitable activities

	Direct project costs	Project delivery staff costs	Support costs	Governance costs	Total
Education	1,178	3,411	21,578		26,167
Health and Wellbeing	1,546	9,980	15,999		27,525
Equalities & Inclusion	7,139	13,560	37,387		58,086
SVCO	-	-	-	-	-
Tulloch Ball Park	2,744		115		2,859
	12,607	26,951	75,079	-	114,637

The St Johnstone Community Trust
Notes to the Accounts
for the year ended 31 May 2025

5 Analysis of governance and support costs

The Trustees initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities. Refer to the table below for the analysis of support and governance costs.

	Staff costs	Support	Governance	Total
Premises costs		36,833		36,833
Staff costs	291,798			291,798
Travel				-
Staff expenses	5,466			5,466
Advertising		6,592		6,592
Equipment costs		6,928		6,928
Telephone/Internet		-		-
Computers		1,884		1,884
Professional fees		300	900	1,200
Administration		10,485		10,485
	297,264	63,022	900	361,186

6 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2025	2024
Salaries and wages	270,202	266,862
Social security costs	15,644	14,011
Pension costs	5,952	6,744
	291,798	287,617

No employees had employee benefits in excess of £60,000 (2023:£nil).

The charity trustees were not paid or received any other benefits from employment within the company in the year (2023:£nil) neither were they reimbursed expenses during the year (2023:£nil). No charity trustee received payments for professional or other services supplied to the charity (2023:£nil).

	2025	2024
Current employees		
Full time		
Chief executive	1	1
Marketing/Fundraising officer	1	1
Community projects development manager	2	2
Community & club development officer	2	2
Co-ordinators	2	2
Football & admin assistant	1	1
	9	9
Part time		
Office administrator	1	1
Sessional coach	6	6
	7	7

The St Johnstone Community Trust
Notes to the Accounts
for the year ended 31 May 2025

7 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 June 2024	Income	Expenditure	Transfers	Balance 31 May 2025
General fund	36,788	265,328	(268,279)	8,617	42,454
Designated fund					
Total	36,788	265,328	(268,279)	8,617	42,454

Analysis of movements in unrestricted funds - previous years

	Balance 1 June 2023	Income	Expenditure	Transfers	Balance 31 May 2024
General fund	67,055	250,287	(296,609)	16,055	36,788
Designated fund					-
Total	67,055	250,287	(296,609)	16,055	36,788

Name of unrestricted fund

General fund
Designated funds

Description, nature and purposes of fund

The 'free reserves' after allowing for all designated funds.

General grant fund income

Aviva	20,000
Sidey	5,000
Live Active	7,000
PKC Mental Health	11,000
Gannochy Trust	55,000
Highland Spring	2,500
Miscellaneous small grants	6,520
Donations and fundraising	21,052
	<u>128,072</u>

Analysis of movements in restricted funds

	Balance 1 June 2024	Income	Expenditure	Transfers	Balance 31 May 2025
Education	31,593	59,999	(26,167)	-	65,425
Health and Wellbeing	9,814	22,269	(27,525)	(108)	4,450
Equalities & Inclusion	38,690	53,436	(58,086)	(797)	33,243
SVCO	7,820	-	-	(7,820)	-
Tulloch Ball Park		35,000	(2,859)		32,141
	87,917	170,704	(114,637)	(8,725)	135,259

Analysis of movements in restricted funds

	Balance 1 June 2023	Income	Expenditure	Transfers	Balance 31 May 2024
Education	40,356	41,199	(34,335)	(15,627)	31,593
Health and Wellbeing	17,984	26,277	(41,137)	6,690	9,814
Equalities & Inclusion	61,550	34,315	(50,057)	(7,118)	38,690
SVCO	7,820				7,820
	127,710	101,791	(125,529)	(16,055)	87,917

The St Johnstone Community Trust
Notes to the Accounts
for the year ended 31 May 2025

Name of restricted fund	Description, nature and purposes of fund
Education	NHS Charitable Foundation - Thriving Together to facilitate work within schools PKC Show Racism the Red Card grant - to facilitate anti-racism awareness in Primary schools across Perth & Kinross.
Health and Wellbeing	SPFL Trust - Festive Friends to facilitate events for social isolation PKC - Reminiscence to support individuals suffering from Alzheimer's PKC - Provide support through sport for individuals with mental health issues
Equalities & Inclusion	RS MacDonald - to support young people suffering from ADHD PKC - Street Football to tackle anti-social behaviour and offer opportunities in deprived areas

Details of all projects are included within the Trustees report

8 Related party transactions

There have been no related party transactions during the financial period.

9 Going concern

The Trustees consider that the charity is in a fair position to continue its activities during the coming year, and that the charity's reserves are adequate to fulfil its obligations. The trustees have considered the going concern assumption and there are no material uncertainties' about the charity's ability to continue as a going concern.