



CHARITABLE
TRUST

Jimmy Johnstone.

THE JIMMY JOHNSTONE CHARITABLE TRUST (SCIO)
CHARITY NUMBER: SC047613

**ANNUAL REPORT
&
FINANCIAL STATEMENT**

PERIOD
1st April 2024 - 31ST March 2025

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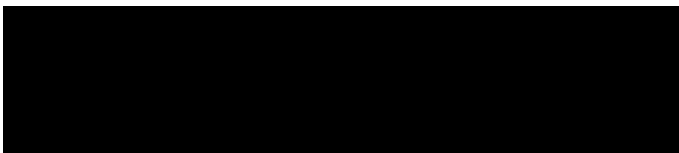
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1. Introduction

The Board of Trustees of The Jimmy Johnstone Charitable Trust (JJCT) present their annual report and financial statements of the Charity for the period 1st April 2024 to 31st March 2025

2. Reference & Administrative Information

Charity Name: The Jimmy Johnstone Charitable Trust (SCIO)
Charity Number: SC047613
Principle Address: Cathkin Park Pavilion, Florida Avenue Glasgow G42 8XG
Current Trustees:



Independent Examiner: Independent Consultant

3. Structure, Governance & Management

JJCT is a Scottish Charitable Incorporate Organisation (SCIO) and is governed by its Constitution. It became a registered charity on 31st July 2017. It has a single tier structure and as such the trustees are the members of the charity. The charity is exempt from taxation under section 608 of the Income and Corporation Taxes Act 1998.

The Trustees are responsible for the overall governance and strategic direction of the charity, ensuring that it operates in accordance with its charitable purposes, applicable legislation and guidance issued by the Office of the Scottish Charity Regulator (OSCR).

4. Objectives and Activities

The organisation is established for charitable purposes only.

Purpose:

- The advancement of health
- 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

The Trust seeks to achieve these purposes by improving access to grassroots football and community sporting facilities, particularly for children and young people.

5. Achievements and Performance

The year to 31 March 2025 was a period of both significant progress and considerable challenge for the charity and its Board of Trustees.

In this financial period, the charity was awarded funding to enable the replacement and renewal of the existing grass football pitch. The Trustees welcomed this award as an important investment in an historic community football site, recognising the value of retaining a natural grass pitch for both heritage and sporting reasons. The project aimed to improve the quality, safety and sustainability of the playing surface for community use.

However, during the financial period the charity faced unforeseen challenges which impacted the planned delivery timetable. A legal challenge in the court of session; Brown v Glasgow City Council relating to site infrastructure resulted in delays to project implementation and led to additional professional and legal costs. While the Trustees acted at all times in good faith and in accordance with their legal duties, the situation required careful governance oversight and the allocation of significant time and resources to manage risk, compliance and stakeholder engagement.

Despite these challenges, the Trustees remained committed to progressing the pitch renewal project. Work on the grass pitch continued and we remained positive that work would be able to continue. However, the absence

of protective infrastructure means that ongoing maintenance demands remain high in time and cost. The pitch is vulnerable to damage from factors unrelated to organised activity, including dog fouling, unauthorised vehicle access and vandalism. These issues increase maintenance costs and place additional pressure on the charity's limited resources.

Throughout the year, the Board of Trustees continued to meet regularly to oversee financial management, risk, and compliance, ensuring the charity remained solvent and operational. Trustees worked collaboratively with funders, professional advisers and delivery partners to protect the charity's interests and to maintain transparency and accountability in a complex operating environment.

While the year was challenging, the Trustees believe that safeguarding the long-term future of the site and maintaining community access to grassroots football remains a significant achievement. The experience has strengthened governance processes, reinforced the importance of prudent risk management, and clarified priorities for future planning.

6. Future Plans

In the year ahead, the Trustees will continue to focus on the long-term sustainability of the charity and the responsible stewardship of its community football facilities, ensuring that all decisions remain aligned with the charity's purposes and public benefit.

Following the issues experienced during the reporting period, the Trustees have agreed to explore further legal options to seek clarity and certainty in relation to site infrastructure matters. This includes pursuing a judicial review of the initial outcome, having taken appropriate professional advice and having carefully considered the potential risks, costs and implications for the charity. The Trustees consider this a proportionate and prudent step to support informed future decision-making and to protect the charity's assets.

Alongside this work, the Trustees will continue to prioritise the effective management and maintenance and development of the grass pitch. In the absence of protective infrastructure, the charity will seek to reduce risks to the playing surface through enhanced monitoring, planned maintenance and ongoing engagement with relevant stakeholders, while recognising the additional pressures placed on resources and funds.

The Board will also focus on strengthening organisational resilience through:

- continued strong financial oversight and budget management;
- proactive identification and management of legal and operational risks;
- maintaining constructive relationships with funders, advisers and partners; and
- ensuring transparency, accountability and compliance with regulatory requirements.

Subject to the outcome of ongoing legal processes, the Trustees will review longer-term options for site management and improvement, with the aim of maintaining safe, accessible and sustainable facilities for community use.

Despite the uncertainty associated with these matters, the Trustees remain committed to supporting grassroots football and wider community participation. They will continue to act in good faith, balancing ambition with caution, and ensuring that the Charity's resources are used responsibly and in the best interests of its beneficiaries.

7. Risk Management

The Trustees have reviewed the principal risks facing the charity, including financial, operational and legal risks. Systems and controls are in place to mitigate these risks where possible, and the Trustees recognise that risk management is an ongoing process.

8. Reserves Policy

At 31 March 2025, the charity's funds consist entirely of restricted funding received for specific projects. These funds are not available for general use. As such, the Trustees do not consider the charity to hold free reserves at the year end. The Trustees will continue to review the need for unrestricted reserves as the charity's activities develop.

9. Trustees Declaration

The Trustees declare that this report has been approved by the Board of Trustees and represents a true and fair overview of the charity's activities and financial position for the year ended 31 March 2025.

The Trustees would like to take the opportunity to thank all the volunteers and supporters who continue to be committed to the work of The Jimmy Johnstone Charitable Trust. The Chair on behalf of the Trustees declares that this report has been approved at a Board of Trustees meeting on 5th December 2025.



Date: 5th December 2025

Financial Statements

1. Income & Expenditure

INCOME	Note	2025 (£)	2024 (£)
Donations		0.00	0.00
Income from charitable activities		0.00	0.00
Grants (Restricted Funding)	1	172,542.91	0.00
Investment Income		0.00	0.00
Other Income		0.00	0.00
Total Income		0.00	0.00
Cost of Generating Funds		0.00	0.00
NET INCOME		172,542.91	0.00

EXPENDITURE	Note	2025	2024
Professional Costs	2	13,500	1,030.00
Administrative expenses	3	758.00	120.00
Other costs		0.00	0.00
Total Expenditure		14,258.00	1,150.00
Net Surplus / (Deficit) for the year		158,284.91	(1,150.00)

Date: 5th December 2025

2. Balance Sheet

Assets	2025 (£)	2024 (£)
Cash at Bank & In-Hand	158,284.01	758.00
Total Current Assets	158,284.91	758.00
Liabilities		
Creditors (due within one year)	0.00	750.00
Liabilities	0.00	750.00
Net Current Assets	158,284.91	8.00
Fund Balances		
Restricted Reserves	158,284.91	0.00
Unrestricted Reserves	0.00	8.00
Total Funds	158,284.91	8.00

Accompanying notes:

- 1) **Income:** During the year ended 31 March 2025, the charity received restricted funding. The grant is restricted to specific projects. No other income was received during the period. At the balance sheet date, a significant proportion of restricted funds remained unspent as project deliveries are phased, and expenditure is expected to occur during the following financial year(s) in line with the agreed project timetable.
- 2) **Professional Costs:** Costs were incurred during the year and charged against restricted funds. These costs relate to professional services supporting the planning, governance and delivery of the projects.
- 3) **Administrative Expenses:** £758 was incurred during the year and charged against restricted funds. These relate to routine operational and compliance costs associated with the administration of the charity.

Date: 5th December 2025

Independent Examiners Report

Statement of Responsibilities of Trustees & Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 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 Charities and Trustee Investment (Scotland) Act 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006

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.

Independently Examined by:

