

**REGISTERED CHARITY NUMBER: SC050353**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**FOR**

**Drumchapel & District Sports Centre  
(SCIO)**

Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA



**Drumchapel & District Sports Centre  
(SCIO)**

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For The Year Ended 31 March 2025**

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# **Drumchapel & District Sports Centre (SCIO)**

## **REPORT OF THE TRUSTEES For The Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objective of Drumchapel & District Sports Centre is to provide an affordable facility for the people of Drumchapel to benefit from participating in all kinds of sporting activities which stimulate them both physically and mentally.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Drumchapel & District Sports Centre has had another successful year.

The facilities continue to be open 7 days a week for physical activities, volunteering, socialising, events, getting active and used as a meeting place for activities.

The Centre is open from 9am to 10pm Monday to Friday and 10am to 8pm Saturday/Sunday.

The number of service users continues to increase each year, and we are always looking to improve or provide a variety of opportunities for the local community to get involved in.

This year we have introduced a family fun session to the centre timetable, to get families active together through sports and fun games. This is being funded by The Whole Family Community Fund.

We would also like to thank Glasgow Community Funds for the continued support for the Centre which is a massive help in the running of the organisation.

The Centre also celebrated its 50th Anniversary this year and each of the clubs showcased their sport and activities by putting together a night to celebrate the centre. This saw an increase in service users for each club.

We don't foresee any problems arising in the next 12 months and expect our facility to continue running similar to this year.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The Trustees aim to retain six months expenditure in restricted reserves. Separate reserves are maintained where grants received for a specific purpose have not been fully utilised in the accounting period.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and its activities are governed by its constitution.

#### **Recruitment and appointment of new trustees**

Any person who wishes to become a trustee shall lodge with the organisation a written application, and that application will be put forward at the Annual General Meeting and be put to a vote of the membership.

#### **Organisational structure**

The Trustees have delegated day to day management to the Chairperson [REDACTED]



**Drumchapel & District Sports Centre  
(SCIO)**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

The existing Trustees are already familiar with the practical work of the Charity and new Trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the Charity and the context within which it operates.

These are led by the Chairperson and the manager and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the Charity
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC050353

**Principal address**

195B Drumry Road East  
Drumchapel  
Glasgow  
G15 8NS

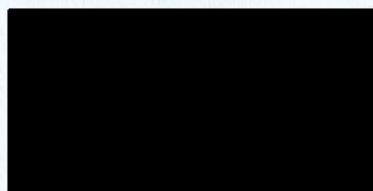
**Trustees**



**Independent Examiner**

Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA

Approved by order of the board of trustees on 31 July 2025 and signed on its behalf by:





**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DRUMCHAPEL & DISTRICT SPORTS CENTRE  
(SCIO)**

I report on the accounts for the year ended 31 March 2025 set out on pages four to ten.

**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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 you as 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.

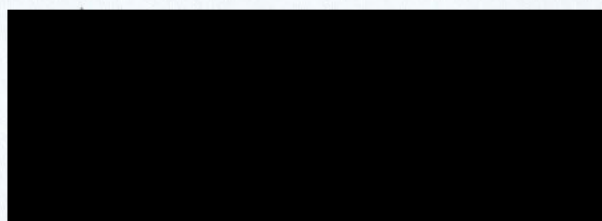
**Independent examiner's statement**

In connection with 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 to comply with Regulation 8 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.



Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA

31 July 2025



**Drumchapel & District Sports Centre  
(SCIO)**

**STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	34,217	27,325	61,542	52,031
Investment income	3	13,862	-	13,862	10,398
<b>Total</b>		<u>48,079</u>	<u>27,325</u>	<u>75,404</u>	<u>62,429</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of charitable activities		53,917	27,522	81,439	70,295
Grant to Table Tennis Section		-	-	-	(4,000)
<b>Total</b>		<u>53,917</u>	<u>27,522</u>	<u>81,439</u>	<u>66,295</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,838)	(197)	(6,035)	(3,866)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		35,265	1,519	36,784	40,650
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,427</u>	<u>1,322</u>	<u>30,749</u>	<u>36,784</u>

The notes form part of these financial statements

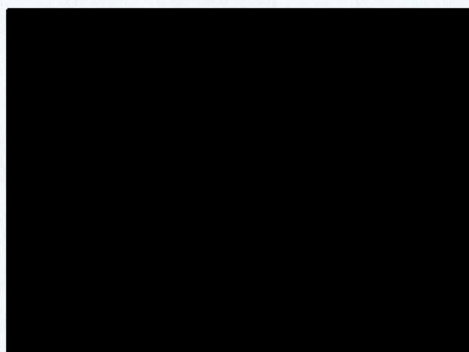


**Drumchapel & District Sports Centre  
(SCIO)**

**BALANCE SHEET  
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	2,210	276	2,486	6,792
Cash at bank and in hand		30,417	2,316	32,733	37,461
		<u>32,627</u>	<u>2,592</u>	<u>35,219</u>	<u>44,253</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,200)	(1,270)	(4,470)	(7,469)
		<u>29,427</u>	<u>1,322</u>	<u>30,749</u>	<u>36,784</u>
<b>NET CURRENT ASSETS</b>					
		<u>29,427</u>	<u>1,322</u>	<u>30,749</u>	<u>36,784</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,427</u>	<u>1,322</u>	<u>30,749</u>	<u>36,784</u>
<b>NET ASSETS</b>		<u>29,427</u>	<u>1,322</u>	<u>30,749</u>	<u>36,784</u>
<b>FUNDS</b>	9				
Unrestricted funds				29,427	35,265
Restricted funds				<u>1,322</u>	<u>1,519</u>
<b>TOTAL FUNDS</b>				<u>30,749</u>	<u>36,784</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2025 and were signed on its behalf by:





# **Drumchapel & District Sports Centre (SCIO)**

## **NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2025**

### **1. ACCOUNTING POLICIES**

#### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

#### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **TAXATION**

The charity is exempt from tax on its charitable activities.

#### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **HIRE PURCHASE AND LEASING COMMITMENTS**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company makes payments on behalf of employees into a money purchase pension scheme.

### **2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	1,600	243
Grants	27,325	27,285
Subscriptions	32,617	24,503
	<u>61,542</u>	<u>52,031</u>



**Drumchapel & District Sports Centre  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Glasgow City Council	25,485	25,485
Employers Allowance	1,840	1,800
	<u>27,325</u>	<u>27,285</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Rents received	<u>13,862</u>	<u>10,398</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
	2	2
Staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,747	27,284	52,031
Investment income	<u>10,398</u>	-	<u>10,398</u>
<b>Total</b>	<u>35,145</u>	<u>27,284</u>	<u>62,429</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of charitable activities	40,530	29,765	70,295
Grant to Table Tennis Section	-	(4,000)	(4,000)
<b>Total</b>	<u>40,530</u>	<u>25,765</u>	<u>66,295</u>



**Drumchapel & District Sports Centre  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(5,385)	1,519	(3,866)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	40,650	-	40,650
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>35,265</u>	<u>1,519</u>	<u>36,784</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	276	4,692
Prepayments and accrued income	<u>2,210</u>	<u>2,100</u>
	<u>2,486</u>	<u>6,792</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	<u>4,470</u>	<u>7,469</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	35,265	(5,838)	29,427
 <b>Restricted funds</b>			
Restricted Fund	1,519	(197)	1,322
 <b>TOTAL FUNDS</b>	<u>36,784</u>	<u>(6,035)</u>	<u>30,749</u>



**Drumchapel & District Sports Centre  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,079	(53,917)	(5,838)
<b>Restricted funds</b>			
Restricted Fund	27,325	(27,522)	(197)
<b>TOTAL FUNDS</b>	<u>75,404</u>	<u>(81,439)</u>	<u>(6,035)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	40,650	(5,385)	35,265
<b>Restricted funds</b>			
Restricted Fund	-	1,519	1,519
<b>TOTAL FUNDS</b>	<u>40,650</u>	<u>(3,866)</u>	<u>36,784</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,145	(40,530)	(5,385)
<b>Restricted funds</b>			
Restricted Fund	27,284	(25,765)	1,519
<b>TOTAL FUNDS</b>	<u>62,429</u>	<u>(66,295)</u>	<u>(3,866)</u>



**Drumchapel & District Sports Centre  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,079	(53,917)	(5,838)
<b>Restricted funds</b>			
Restricted Fund	27,325	(27,522)	(197)
<b>TOTAL FUNDS</b>	<u>75,404</u>	<u>(81,439)</u>	<u>(6,035)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	40,650	(5,385)	35,265
<b>Restricted funds</b>			
Restricted Fund	-	1,519	1,519
<b>TOTAL FUNDS</b>	<u>40,650</u>	<u>(3,866)</u>	<u>36,784</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,145	(40,530)	(5,385)
<b>Restricted funds</b>			
Restricted Fund	27,284	(25,765)	1,519
<b>TOTAL FUNDS</b>	<u>62,429</u>	<u>(66,295)</u>	<u>(3,866)</u>



**Drumchapel & District Sports Centre  
(SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	40,650	(11,223)	29,427
<b>Restricted funds</b>			
Restricted Fund	-	1,322	1,322
<b>TOTAL FUNDS</b>	<u>40,650</u>	<u>(9,901)</u>	<u>30,749</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,224	(94,447)	(11,223)
<b>Restricted funds</b>			
Restricted Fund	54,609	(53,287)	1,322
<b>TOTAL FUNDS</b>	<u>137,833</u>	<u>(147,734)</u>	<u>(9,901)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.



**Drumchapel & District Sports Centre  
(SCIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,600	243
Grants	27,325	27,285
Subscriptions	32,617	24,503
	<u>61,542</u>	<u>52,031</u>
<b>Investment income</b>		
Rents received	13,862	10,398
	<u>13,862</u>	<u>10,398</u>
<b>Total incoming resources</b>	75,404	62,429
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Employment costs	31,546	28,710
Social security	1,990	1,935
Pensions	(1,167)	477
	<u>32,369</u>	<u>31,122</u>
<b>Support costs</b>		
<b>Management</b>		
Rent, rates & water	242	100
Insurance	3,203	2,758
Heat and light	31,689	17,181
Telephone	1,193	1,040
Postage, stationery & advertising	-	1,152
Miscellaneous & cleaning	4,465	2,905
Upgrading, repairs & maintenance	5,664	8,648
Computer costs	-	80
Motor & travel costs	188	212
Sports equipment	1,673	106
	<u>48,317</u>	<u>34,182</u>
<b>Governance costs</b>		
Accountancy and legal fees	753	991
	<u>753</u>	<u>991</u>
<b>Total resources expended</b>	81,439	66,295
	<u>81,439</u>	<u>66,295</u>
<b>Net expenditure</b>	<u>(6,035)</u>	<u>(3,866)</u>

This page does not form part of the statutory financial statements