

# Rossvale Community Football Club

Scotland · Charity number SC050687

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-01-14
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	c/o 5 Mearns Way Bishopbriggs Glasgow G64 1AF
Website	<a href="https://rossvalefc.weebly.com/">https://rossvalefc.weebly.com/</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport'

**What the charity does:** The objectives of Rossvale Community Football Club are to serve the community and individuals: by fostering and promoting educational, health, social, and life skills. by working directly and laterally with peer organisations in these fields, and by using sport (specifically football), exercise and leisure activities, to achieve the charitable purposes of: ? Advancement of Education. ? Advancement of Community Development. ? The relief of those in Need by reason of Age, Ill-Health, Disability, Financial Hardship or other Disadvantage. ? Advancement of Public Participation in Sport. ? The Provision of Recreational Facilities.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** The objective of Rossvale Community Football Club is the advancement of public participation in football.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£402,668	£418,831	-	0
2024-12-31	£380,152	£367,868	-	0
2023-12-31	£298,338	£332,639	-	0
2022-12-31	£272,387	£309,113	-	0
2021-12-31	£183,775	£90,708	-	0

**Rossvale Community Football Club**

Scotland - Charity number SC050687

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# Accounts

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# **Rossvale Community Football Club**

## **Financial Statements for the year ended 31 December 2025**

**Scottish Charity Number: SC050687**

## **Rossvale Community Football Club**

### **Reference and Administration Information**

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Charity Name: Rossvale Community Football Club  
Charity Registration No: SC050687  
Contact Address: 5 Mearns Way, Bishopbriggs, G64 1AF

#### **Trustees in the period under review**

James Band  
Erin Brodie  
Ian Grey  
Ann Marie Quinn  
John Fowler  
Neil Sillars  
Pauline Horne

#### **Current trustees**

James Band  
Erin Brodie  
Ian Grey  
Ann Marie Quinn  
John Fowler  
Neil Sillars  
Pauline Horne

#### **Independent Examiner**

Kilpatrick Accounting  
172 Cumbernauld Road  
Chryston  
Glasgow  
G69 9NB

## **Rossvale Community Football Club**

### **Structure, Governance and Management**

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#### **Governing Document**

Rossvale Community Football Club is constituted as a Scottish Charitable Incorporated Organisation (SCIO) and is administered by the Constitution of Rossvale Community Football Club.

#### **Recruitment and Appointment of Trustees and Organisational Structure**

The Trustees operate within a Two-tier Constitution, with a Board of Trustees and an Executive Committee. The Trustees are self-appointed. Potential Trustees are identified and discussed with the other Trustees and a decision is taken to invite them onto the board if there is a majority.

#### **Objectives and Activities**

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- Advancement of Education;
- Advancement of Community Development;
- The relief of those in Need by reason of Age, Ill-Health, Disability, Financial Hardship or other Disadvantage;
- Advancement of Public Participation in Sport;
- The Provision of Recreational Facilities.

## Rossvale Community Football Club

### Achievements and Performance

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#### Season 2025/2026

During the 2025/2026 season, Rossvale Community Football Club continued to strengthen its position as a key community charity in East Dunbartonshire and Greater Glasgow. Building on the foundations laid in previous years, the Club expanded its programmes, deepened its community impact, and enhanced the quality of provision across all age groups and sections.

The Scottish Football Association again recognised the significant social value generated by the Club, reaffirming that Rossvale contributes an estimated **£3 million per annum** to the local community. This valuation reflects the Club's ongoing work in improving physical and mental health, reducing anti-social behaviour, increasing social cohesion, and providing safe, structured environments for children, young people, and adults.

#### Membership Growth & Volunteer Development

The Charity's membership continued to grow steadily, reaching **over 1,350 registered players and volunteers** during the season. This reflects both the increasing demand for accessible community football and the Club's commitment to managed, sustainable expansion. Volunteer recruitment and retention remained strong, supported by new training opportunities and improved safeguarding and wellbeing support.

#### Walking Football Expansion

Our **Over 50s Men's Walking Football** and **Over 40s Women's Walking Football** sections experienced another year of strong participation and visibility. Both groups expanded their weekly sessions, took part in regional festivals, and welcomed new members seeking low-impact physical activity, social connection, and improved wellbeing. These programmes continue to be among the most impactful in terms of health outcomes for older adults.

#### Youth & School Engagement

The **Drop-In School Programme** continued to operate successfully, providing a safe, structured football environment for younger children during out-of-school hours. Participation increased again this year, with more local schools engaging with the initiative. The programme remains a vital early-intervention tool, supporting positive behaviour, confidence building, and physical activity for children aged 5–12.

All members continued to benefit from **free access to physiotherapy support**, ensuring injury prevention, early treatment, and improved long-term health outcomes for players across the Club.

## Rossvale Community Football Club

### Achievements and Performance (continued)

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#### **Growth of Girls' & Women's Football**

The Club's **Senior Women's Team** continued to be a major driver of growth in the female game. Their success on and off the pitch has contributed to Rossvale maintaining one of the **largest and fastest-growing female sections in Scotland**. This season saw increased participation at all age levels, enhanced coaching provision, and improved pathways from youth to senior football. The women's section remains central to the Club's commitment to equality, inclusion, and opportunity.

#### **Community Impact & New Initiatives**

Throughout the season, the Charity delivered a range of community-focused initiatives, including:

- Mental health and wellbeing support sessions for young people
- Additional recreational football opportunities for children not engaged in competitive teams
- New partnerships with local organisations to support families facing financial hardship
- Enhanced coach education and safeguarding training

These initiatives strengthened the Club's role as a community anchor organisation, supporting not only football development but also wider social needs.

#### **Looking Ahead**

The 2025/2026 season marked another year of meaningful progress for Rossvale Community Football Club. The Charity remains committed to:

- Sustainable growth across all sections
- Increasing access to football for under-represented groups
- Strengthening community partnerships
- Enhancing the quality and safety of all programmes
- Continuing to deliver measurable social value for the local area

Rossvale enters the 2026/2027 season with strong momentum, a growing membership, and a clear commitment to delivering positive, long-term impact for the community it serves.

**Rossvale Community Football Club**  
**Statement of Trustees' Responsibilities**

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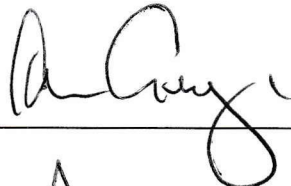
**Statement of Trustees' Responsibilities**

Charity law requires the trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. In preparing the financial statements the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as members to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006. They are also responsible for safeguarding the Charity's assets, and hence for taking reasonable steps for the prevention and detection of Fraud and other irregularities.

Approved by the trustees and signed on their behalf on 11 May 2026.



\_\_\_\_\_  
Ian Grey, Trustee



\_\_\_\_\_  
James Band, Trustee

## Rossvale Community Football Club

### SC050687 Independent Examiner's Report to the Trustees

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I report on the accounts of the charity for the year ended 31 December 2025 which are set out on the following pages.

#### 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) (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 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 view given by 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 Accounts regulations, and
  - to prepare accounts which accord with the accounting records and 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.



Kenneth Kilpatrick ACCA  
Kilpatrick Accounting  
172 Cumbernauld Road  
Chryston  
Glasgow  
G69 9NB

11 May 2026

## Rossvale Community Football Club

### Statement of Financial Activities for the year ended 31 December 2025

	Note	Year ended 31 December 2025			Y/E 31/12/2024
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations	1	394,718	7,950	402,668	380,152
<b>Total Incoming Resources</b>		<b>394,718</b>	<b>7,950</b>	<b>402,668</b>	<b>380,152</b>
<b><u>Resources Expended</u></b>					
	2				
Costs of generating funds		9,113		9,113	10,105
Charitable activities		401,768	7,950	409,718	357,763
Governance costs				0	0
<b>Total Resources Expended</b>		<b>410,881</b>	<b>7,950</b>	<b>418,831</b>	<b>367,868</b>
<b>Net incoming / (outgoing) resources for the year before transfers</b>		<b>[16,163]</b>	<b>0</b>	<b>[16,163]</b>	<b>12,284</b>
<b>Transfers made between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net incoming / (outgoing) resources before other recognised gains and (losses)</b>		<b>[16,163]</b>	<b>0</b>	<b>[16,163]</b>	<b>12,284</b>
Gain / (loss) on revaluation of investments		0	0	0	0
Gain / (loss) on disposal of equipment		0		0	0
<b>Net movement in funds</b>		<b>[16,163]</b>	<b>0</b>	<b>[16,163]</b>	<b>12,284</b>
<b>Total funds brought forward</b>		<b>34,323</b>	<b>0</b>	<b>34,323</b>	<b>22,039</b>
<b>Total funds carried forward</b>		<b>18,160</b>	<b>0</b>	<b>18,160</b>	<b>34,323</b>

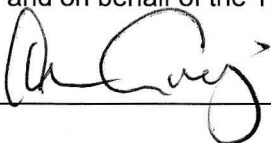
## Rossvale Community Football Club

### Balance Sheet at 31 December 2025

		31 December 2025		31 December 2024	
	Note	£	£	£	£
<b>Current Assets</b>					
Computer equipment	5	343		810	
Debtors	6	2,400		2,356	
Bank	9	<u>36,169</u>		<u>41,358</u>	
		38,912		44,523	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>20,752</u>		<u>10,200</u>	
<b>Net Current Assets</b>			18,160		34,323
<b>Net Assets</b>			<u>18,160</u>		<u>34,323</u>
<b>Unrestricted Funds</b>	8				
General funds			18,160		34,323
<b>Restricted Funds</b>	8				
Restricted Funds			0		0
<b>Total Funds</b>			<u>18,160</u>		<u>34,323</u>

The accounts were approved by the Trustees on 11 May 2026.

For and on behalf of the Trustees

  
 \_\_\_\_\_ Ian Grey

  
 \_\_\_\_\_ James Band

## **Rossvale Community Football Club**

### **Accounting Policies**

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The principal accounting policies are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and reporting by Charities (issued February 2005).

Due to the level of income, the accounts have been prepared on an accruals' basis rather than an income and expenditure basis.

#### **Basis of preparation**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, in accordance with the Charities and trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) regulations 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

#### **Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider object of the charity.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount is received. Donations and gifts in kind are brought into the accounts at their market value to the charity.

#### **Resources expended**

Expenditure is recognised on an accruals' basis as the liability is incurred.

## **Rossvale Community Football Club**

### **Accounting Policies (continued)**

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#### **Taxation**

Rossvale Community Football Club is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Rossvale Community Football Club**

**Notes to the Financial Statements for the year ended 31 December 2025**

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	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	2024 £
<b>1. Analysis of Donations</b>				
Membership fees	307,009		307,009	295,134
Sponsorship	15,108		15,108	24,082
Grants		7,950	7,950	10,117
Tax recovered on Gift Aid	30,825		30,825	30,709
Fundraising	16,467		16,467	19,175
Events	15,283		15,283	935
SWPL league & cup fees	10,026		10,026	0
	394,718	7,950	402,668	380,152
	394,718	7,950	402,668	380,152

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2025

2. Analysis of Payments	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>Costs of Generating Funds</b>				
My Club Hub - payment platform	9,113		9,113	10,105
	9,113	0	9,113	10,105
<b>Charitable Activities</b>				
Lets	262,063		262,063	224,948
Scottish Youth Football Association	450		450	960
Team kits & equipment	43,933		43,933	48,063
Coaches & referees	37,596		37,596	23,642
Tournaments & festivals	14,782		14,782	13,448
League fees	7,414		7,414	3,226
Physiotherapy	7,509		7,509	9,479
Fundraising costs	7,095		7,095	13,331
Insurance	3,112		3,112	2,982
Administrative expenses	10,264	7,950	18,214	8,175
Accountancy	1,500		1,500	3,012
Bookkeeping	0		0	3,941
Medical expenses	3,360		3,360	0
First aid	740		740	407
Sundry expenses	230		230	1,500
Bank charges	297		297	184
Computer equipment depreciation	466		466	466
VEO (subscription)	956		956	0
	401,768	7,950	409,718	357,763

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2025

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#### 3. Trustee Remuneration and Related Party Transactions

No remuneration was paid to any of the Trustees and there were no related party transactions in the period under review or the preceding period.

#### 4. Staff costs and numbers

The charity did not employ staff in the period under review or the preceding period.

#### 5. Tangible Fixed Assets

	Computer equip £	Total £
<b>Cost</b>		
At 1 January 2025	1,399	1,399
Additions		0
Disposals		0
At 31 December 2025	<u>1,399</u>	<u>1,399</u>

#### Accumulated Depreciation

At 1 January 2025	589	589
Charge for year	466	466
Eliminated on disposals		0
At 31 December 2025	<u>1,056</u>	<u>1,056</u>

#### Net Book Value

At 31 December 2025	<u>343</u>	<u>343</u>
At 31 December 2024	<u>810</u>	<u>810</u>

#### 6. Debtors

	2025 £	2024 £
Tax recoverable on Gift Aid	<u>2400</u>	<u>2356</u>
	<u>2400</u>	<u>2356</u>

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2025

7. Creditors: Amounts falling due within one year	2025	2024
	£	£
Accrued expenses	20752	10200
	20752	10200
	20752	10200

8. Movements in funds	1 January			31 December	
	2025	Receipts	Payments	Transfers	2025
	£	£	£		£
<b>Restricted Funds</b>					
Grants	0	7950	[7,950]		0
<b>Total Restricted Funds</b>	0	7950	[7,950]	0	0
<b>Unrestricted Funds</b>					
General Fund	34323	394,718	[410,881]		18160
<b>Total Unrestricted Funds</b>	34323	394718	[410,881]	0	18160
<b>Total Funds</b>	34323	402668	[418,831]	0	18160

9. Bank Accounts Held	At 31 December	At 31 December
	2025	2024
	£	£
Current Account	36,169	41,358
	36,169	41,358
	36,169	41,358

#### 10. Financial Review

The accounts show a net movement in funds of negative £16,163 for the year on an accruals basis (2024: surplus £12,284).

Total income grew to £402,668 (2024: £380,152), driven by continued growth in membership subscriptions, increased club fee collections through MyClubHub, and outstanding prize money and league distributions received from the SWPL in respect of the Women's first team. Let invoices remained the largest single area of expenditure at £262,063 (2024: £224,948), reflecting expanded pitch usage across the growing club.

The Club's closing bank balance of £36,169 (2024: £41,358) remains a sound reserve as the Club continues to grow and meet its financial responsibilities.

**Rossvale Community Football Club**

**Notes to the Financial Statements for the year ended 31 December 2025**

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**11. Donated facilities and services**

None were given during this period.

**Rossvale Community Football Club**

Scotland - Charity number SC050687

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# Accounts

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# **Rossvale Community Football Club**

## **Financial Statements for the year ended 31 December 2024**

**Scottish Charity Number: SC050687**

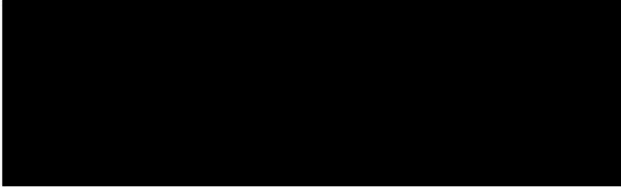
**Rossvale Community Football Club**

**Reference and Administration Information**

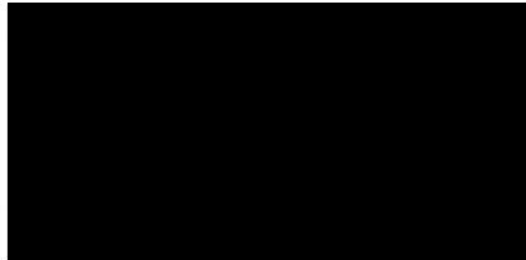
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Charity Name: Rossvale Community Football Club  
Charity Registration No: SC050687  
Contact Address: 5 Mearns Way, Bishopbriggs, G64 1AF

**Trustees in the period under review**



**Current trustees**



**Independent Examiner**

Kilpatrick Accounting  
172 Cumbernauld Road  
Chryston  
Glasgow  
G69 9NB

**Rossvale Community Football Club**  
**Structure, Governance and Management**

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**Recruitment and Appointment of Trustees and Organisational Structure**

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## **Rossvale Community Football Club**

### **Achievements and Performance**

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#### **Achievements and Performance**

In the year to 31 December 2024, Rossvale Community Football Club has once again grown and strengthened its identity and solidified its position within the Community as a positive place to be. We have approximately 1200 participating members, slightly up on the previous year, and we are ensuring the foundations of the Club are strong.

There are full player pathways from Tiny Tots through to both Women's and Men's senior teams, including over 40's Women's walking football and over 50's Men's walking football. We have experienced unprecedented growth in our girls and Woman's section and now have a senior Women's development team. We also have the Drop In School, where kids can come and play in a safe environment. The whole membership has free access to physiotherapists who they can access for any injuries and pain to protect them from further injury and to prevent later life pain.

We have a fantastic pool of volunteers who dedicate themselves to delivering a top service for our Charity. They go above and beyond and are recognised by the people they look after week in week out. We have ASN and Para football on the agenda to progress in 2025, with the Extra Time programme being proposed by the SFA as an initiative they would like to see us deliver in the local schools.

Some projects planned for last year have taken longer to come to fruition due to identifying the correct candidates, but what we are finding is the quality of candidates is at a higher standard than we have had previously due to the profile of the Charity.

We have faced challenges out with our control due to the length of time PVGs have taken to progress through the system, however what has been positive is that the new volunteers have demonstrated patience with the process.

We have been engaging with other local charities and Councils to revitalise and fully utilise facilities that are available to us. The only disappointment was the failure to be able to develop the site in Glasgow, but due to increasing costs, and the ability to source the level of funding we had to step back from this. However other opportunities are presenting themselves as the Councils view us as an asset to the Community and the ability to reduce crime and vandalism.

2025 will be another strong year for the Charity and we believe that more of our volunteers will be recognised.

**Rossvale Community Football Club**  
**Statement of Trustees' Responsibilities**

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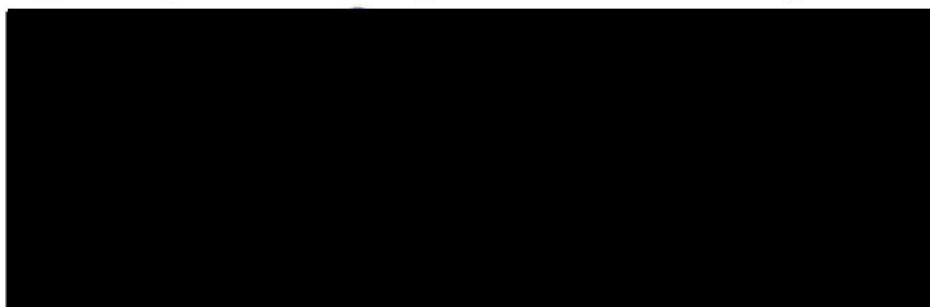
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Approved by the trustees and signed on their behalf on 30 September 2025.



## Rossvale Community Football Club

### SC050687 Independent Examiner's Report to the Trustees

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

#### **Respective responsibilities of trustees and examiner**

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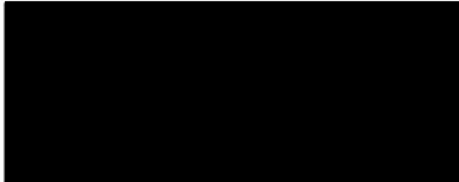
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#### **Independent examiner's statement**

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 Accounts regulations, and
  - to prepare accounts which accord with the accounting records and 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.



Kilpatrick Accounting  
172 Cumbernauld Road  
Chryston  
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G69 9NB

30 September 2025

**Rossvale Community Football Club**

**Statement of Financial Activities for the year ended 31 December 2024**

	Note	Year ended 31 December 2024			Y/E 31/12/2023
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b><u>Incoming Resources</u></b>					
Incoming resources from generated funds					
Donations	1	370,035	10,117	380,152	298,338
<b>Total Incoming Resources</b>		<b>370,035</b>	<b>10,117</b>	<b>380,152</b>	<b>298,338</b>
<b><u>Resources Expended</u></b>					
Costs of generating funds	2	10,105		10,105	9,482
Charitable activities		347,646	10,117	357,763	323,157
Governance costs				0	0
<b>Total Resources Expended</b>		<b>357,751</b>	<b>10,117</b>	<b>367,868</b>	<b>332,639</b>
<b>Net incoming / (outgoing) resources for the year before transfers</b>		<b>12,284</b>	<b>0</b>	<b>12,284</b>	<b>[34,301]</b>
<b>Transfers made between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net incoming / (outgoing) resources before other recognised gains and (losses)</b>		<b>12,284</b>	<b>0</b>	<b>12,284</b>	<b>[34,301]</b>
Gain / (loss) on revaluation of investments		0	0	0	0
Gain / (loss) on disposal of equipment		0		0	0
<b>Net movement in funds</b>		<b>12,284</b>	<b>0</b>	<b>12,284</b>	<b>[34,301]</b>
<b>Total funds brought forward</b>		<b>22,039</b>	<b>0</b>	<b>22,039</b>	<b>56,341</b>
<b>Total funds carried forward</b>		<b>34,323</b>	<b>0</b>	<b>34,323</b>	<b>22,039</b>

**Rossvale Community Football Club**  
**Balance Sheet at 31 December 2024**

	Note	31 December 2024		31 December 2023	
		£	£	£	£
<b>Current Assets</b>					
Computer equipment	5	810		246	
Debtors	6	2,356		15,327	
Bank	9	41,358		27,828	
		<u>44,523</u>		<u>43,401</u>	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>10,200</u>		<u>21,361</u>	
<b>Net Current Assets</b>			34,323		22,039
<b>Net Assets</b>			<u>34,323</u>		<u>22,039</u>
<b>Unrestricted Funds</b>					
General funds	8		34,323		22,039
<b>Restricted Funds</b>					
Restricted Funds	8		0		0
<b>Total Funds</b>			<u>34,323</u>		<u>22,039</u>

The accounts were approved by the Trustees on 30 September 2025.

For and on behalf of the Trustees



## **Rossvale Community Football Club**

### **Accounting Policies**

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The principal accounting policies are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and reporting by Charities (issued February 2005).

Due to the level of income, the accounts have been prepared on an accruals' basis rather than an income and expenditure basis.

#### **Basis of preparation**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, in accordance with the Charities and trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) regulations 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

#### **Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider object of the charity.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount is received. Donations and gifts in kind are brought into the accounts at their market value to the charity.

#### **Resources expended**

Expenditure is recognised on an accruals' basis as the liability is incurred.

Rossvale Community Football Club is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.  
The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Taxation**

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**Rossvale Community Football Club  
Accounting Policies (continued)**

**Rossvale Community Football Club**

**Notes to the Financial Statements for the year ended 31 December 2024**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	2023 £
<b>1. Analysis of Donations</b>				
Membership fees	295,134		295,134	258,812
Sponsorship	24,082		24,082	7,744
Grants		10,117	10,117	4,500
Tax recovered on Gift Aid	30,709		30,709	24,376
Fundraising	19,175		19,175	2,905
Events	935		935	0
	370,035	10,117	380,152	298,338

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2024

2. Analysis of Payments	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<b>Costs of Generating Funds</b>				
My Club Hub - payment platform	10,105		10,105	9,482
	10,105	0	10,105	9,482
<b>Charitable Activities</b>				
Lets	224,098	850	224,948	193,751
Scottish Youth Football Association	960		960	1,509
Hall hire			0	190
Licenses			0	1,386
Team kits & equipment	46,463	1,600	48,063	45,585
Training courses			0	2,320
Football clinics			0	7,186
Coaches & referees	23,642		23,642	28,039
Tournaments & festivals	13,448		13,448	0
League fees	3,226		3,226	15,362
Physiotherapy	9,479		9,479	1,354
Fundraising costs	13,331		13,331	6,269
Catering			0	540
Postage & stationery			0	315
Telephone & broadband			0	220
Travelling expenses			0	10,130
Insurance	2,982		2,982	2,912
Administrative expenses	508	7,667	8,175	0
Accountancy	3,012		3,012	1,950
Bookkeeping	3,941		3,941	2,709
Professional fees			0	79
First aid	407		407	262
Sundry expenses	1,500		1,500	0
Bank charges	184		184	967
Computer equipment depreciation	466		466	123
	347,646	10,117	357,763	323,157

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2024

#### 3. Trustee Remuneration and Related Party Transactions

No remuneration was paid to any of the Trustees and there were no related party transactions in the period under review or the preceding period.

#### 4. Staff costs and numbers

The charity did not employ staff in the period under review or the preceding period.

#### 5. Tangible Fixed Assets

	Computer equip £	Total £
<b>Cost</b>		
At 1 January 2024	369	369
Additions	1,030	1,030
Disposals		0
At 31 December 2024	1,399	1,399
 <b>Accumulated Depreciation</b>		
At 1 January 2024	123	123
Charge for year	466	466
Eliminated on disposals		0
At 31 December 2024	589	589
 <b>Net Book Value</b>		
At 31 December 2024	810	810
At 31 December 2023	246	246

#### 6. Debtors

	2024 £	2023 £
Tax recoverable on Gift Aid	2356	15327
	2356	15327

## Rossvale Community Football Club

### Notes to the Financial Statements for the year ended 31 December 2024

7. Creditors: Amounts falling due within one year	2024 £	2023 £
Accrued expenses	10200	21361
	10200	21361

8. Movements in funds	1 January 2024 £	Receipts £	Payments £	31 December 2024 £
<b>Restricted Funds</b>				
Grants	0	10117	[10,117]	0
<b>Total Restricted Funds</b>	0	10117	[10,117]	0
<b>Unrestricted Funds</b>				
General Fund	22039	370,035	[357,751]	34323
<b>Total Unrestricted Funds</b>	22039	370035	[357,751]	34323
<b>Total Funds</b>	22039	380152	[367,868]	34323

9. Bank Accounts Held	At 31 December 2024 £	At 31 December 2023 £
Current Account	41,358	27,828
	41,358	27,828

#### 10. Financial Review

The accounts show a surplus of £12,284 for the year ended 31 December 2024.

Cash reserves are being carried due to ongoing discussions with Local Authorities in relation to investing in local sites. This is to ensure there is no impact on the Charity's ability to meet day-to-day running costs following any potential investment in facilities.

#### 11. Donated facilities and services

None were given during this period.