

Castlemilk Community Football Trust

Report and Financial Statements

Year ended: 31 March 2025

Charity no: SC052014

Report of the trustees for the year ended 31 March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended) and 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.

Objectives and activities

The Castlemilk Community Football Trust (CCFT) was formed to benefit the community of Castlemilk and wider South Glasgow locality. We are a community based, community led organisation.

- Providing recreational, sports and community facilities for people of all ages and abilities.
- Developing and creating opportunities for recreational and social activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- Supporting the advancement of public participation in sport.
- Supporting the advancement of citizenship and community development.

Our aim is to increase the community participation of football and other sports, fitness classes, supporting people's mental health & well-being. And to provide community social spaces for events and activities.

CCFT lead on day-to day operational running and management of Barlia Complex and have created a high quality sporting and social space for the whole community.

Our main objectives are to:

- Manage, and operate the Barlia Complex for the explicit benefit of the Castlemilk community and wider Southside area.
- Regenerate Barlia Complex to provide high quality playing, pavilion, and clubhouse facilities that provides the best environment for sporting and community activities.
- Tackle inequalities and improve mental wellbeing by increasing the provision of physical and social activities.
- Create a platform for enhanced partnership working that allows for the advancement of citizenship and community development.
- Involve the community effectively in the management and operation of the facility.

Operate and develop the facility successfully, that allows for the long-term sustainability of Barlia.

Financial review

Incoming resources for the year were £1,101,256 and outgoing expenses were £1,210,883 resulting in a net deficit for the year of £109,627.

At the year end unrestricted funds totalled £33,577 and restricted funds £37,432. The Trustees consider the results satisfactory.

All income has been applied in support of the charity's key objectives and, where grants are restricted have been applied in accordance with the funding terms.

Risk management

The principal risks faced by the Trust lie in the decisions made by funding organisations to provide revenue support. The operations of the Trust are scaled accordingly to fit any allocated revenue support and offset by income generation via pitch hire.

Reserves policy

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered and programmes and charitable activities adjusted accordingly.

The net assets balance held at 31 March was £71,009.

£12,432 was held as restricted funds for programme specific delivery.

£25,000 was held as restricted funds for capital project (Pitch Refurbishment – retention).

£33,577 was regarded as free reserves.

Plans for the future

We will fully complete the pavilion refurbishment project and host official opening on 16th April 2025. Our next facility development includes installation of seated covered stands. We will also explore entry to the Scottish football pyramid, via the West of Scotland Football League. We will commence our pitchside advertising initiative in the forthcoming football season. We will endeavour to seek funding to further develop community football programmes. We will again submit an application to the Glasgow Community Fund to support a full community programme and support staff costs.

Structure, governance and management

Trustee/ board meetings require 2/3 attendance to be quorate.

On appointment, new trustees sign a trustee declaration statement.

Administrative details

Trustees

Chairperson - [REDACTED]

Vice Chair - [REDACTED]

Treasurer – [REDACTED]

Trustee - [REDACTED]

Trustee – [REDACTED] [REDACTED]

Trustee – [REDACTED]

Appointed Trustee – [REDACTED] [REDACTED]

Charity Manager – [REDACTED]

Registered Office

[REDACTED] [REDACTED] [REDACTED]

Facility Address

Barlia Football Centre, 60 Glenwood Path, Glasgow G45 9UD

Charity Number: SC052014

Independent examiners - Braehead Accountants & Taxation Services Ltd

Bankers - TSB, St Vincent Street Glasgow G2 5ES

Solicitors - Clark Boyle & Co Ltd,

Gordon Street, Glasgow

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 12th December 2025 and signed on their behalf by:

 - Trustee Chairperson

Castlemilk Community Football Trust
Statement of Financial Activities
Year Ending 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Charitable activities		107,424		107,424	100,357
Grants			991,258	991,258	159,880
Donations		2,574		2,574	4,383
Total Income		109,998	991,258	1,101,256	264,620

Expenditure on					
Charitable activities		126,213	1,084,670	1,210,883	139,758
Other					
Total expenditure		126,213	1,084,670	1,210,883	139,758

Net (expenditure)/income		(16,215)	(93,412)	(109,627)	124,862
Transfers between funds		(5,033)	5,033		
Net movement in funds		(21,248)	(88,379)	(109,627)	124,862
Funds brought forward		54,825	125,811	180,636	55,774
Funds carried forward		33,577	37,432	71,009	180,636

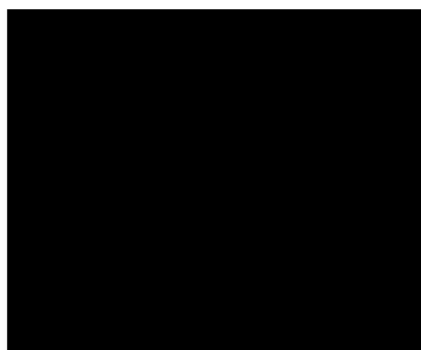
Castlemilk Community Football Trust

Balance Sheet at 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets					
Tangible Assets	3	0	0	0	0
Current assets					
Cash at bank and in hand		38,577	37,432	72,009	180,636
Liabilities					
Creditors: falling due within one year		1,000	0	1,000	0
Net Assets		33,577	37,432	71,009	180,636
The funds of the charity					
Restricted funds		0	37,432	37,432	125,811
Unrestricted funds		33,577	0	33,577	54,825
Total Charity funds		33,577	37,432	71,009	180,636

The notes at pages 8 and 9 form part of these accounts.

Approved by the trustees on 12 December 2025 and signed on their behalf by:



Chairperson

Notes to the accounts

1. Accounting Policies

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil).

3. Fixed Assets

The pitch and pavilion costs have not been capitalised. The assets will be put on the balance sheet when all remedial works have been completed.

4. Audited accounts

Accounts have been prepared on an accrual's basis. No audit has been carried out as the income this year was a one-off due to the refurbishment of the pitches and pavilion. Future income is expected to be less than £250k which will mean accounts can be prepared on a receipts and payments basis.

Independent Examiner's Report to the Trustees of Castlemilk Community Football Trust

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 2 to 9.

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). 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.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

pp Braehead Accountants & Taxation Services Ltd

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