

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	July	2023	To	30	JUN	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

WEST PARK UNITED FOOTBALL CLUB SCIO
WEST PARK UNITED SOCCER ACADEMY
SC052203
SANDINISTA
75 FORESTHALL DRIVE
GLASGOW Postcode G21 4EL

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	CHAIR		
2	SECRETARY & TREASURER		
3			
4			
5			
6			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	1 JULY 2023 – 18 DECEMBER 2023
	1 JULY 2023 – 18 DECEMBER 2023

Type of governing document

A written Club Constitution which provides that the SCIO operates as a two-tier structure and narrates the Club's charitable purpose and how its activities in furtherance of that purpose.

Trustee recruitment and appointment

The individuals who signed the Charity Trustee declaration forms, which accompanied the application for incorporation of the Club, were deemed to have been appointed by the members from the date of incorporation of the Club. [REDACTED] have been appointed as Trustees.

Objectives and activities

Charitable purposes

The aims and objectives of the Club are to foster, support, encourage the advancement of public participation in sport, across all members of our society, through the playing of football. Whilst the winning of trophies and cups is enjoyed by all, the prime objective of the Club is to encourage all to play and enjoy football, with the focus on all members in achieving the maximum of their skills and potential.

Summary of the main activities in relation to these objects

Our Club continues to promote & provide football and make it accessible to the wider committee.

Achievements and performance

Summary of the main achievements of the charity during the financial period

As a Club we have focussed on our community impact, above and beyond football. Our aims have moved to fostering, supporting, and encouraging the advancement of public participation in sport, across all members of our society and at minimal cost. We seek to improve social inclusion, improve mental and physical well-being, and minimise blocks in accessing sports through the playing of football and partnering with community-based organisations who support and share our aims and values.

Our 103 volunteers provided 3615 hours of coaching and support to our 508 registered players, 87 of whom (20.67%) form our Girls Academy.

The Club's Soccer Academy (for 4.5 & 6 year olds) had registered 82 players during its season, providing a fun, social environment and encouraging a love of the national game for our those making their first steps on the Player Pathway.

Through assistance from the SFA, in the form of grants, and in collaboration with local partner, the Brunswick Youth charity the Club was able to provide a free holiday hunger programme during the Easter break for 34 children from our community identified as being from areas of multiple deprivation.

The Club contributed £130,122.33 to the local authority in venue hire costs, which represented a £14,127 increase on 2022/23

Financial review

Brief statement of the charity’s policy on reserves

The Club’s policy is to aim to hold reserves of approximately one month’s average expenditure on lets and kits as designated funds. At its financial year-end in June 2024, the Club’s independently examined accounts held unrestricted cash funds of £7,507 of which £7,100 has been designated for the following purposes; to cover one month’s estimated net costs for training and match lets and kit orders, therefore the remaining balance of £407 represents a minor excess of the reserves target.

The Club may hold reserves above the target limit. Higher reserves could provide a greater contingency fund, providing a longer time to recover from a single event of loss, or enabling the Club to withstand additional events of loss. Alternatively, reserves could be built up to provide the Club with the financial platform to commit to additional activities or enable investment in strategic objectives such as increased and/or dedicated facilities. Reserves may also reduce to fund operational deficits in any specific year due to challenges such as decreased income received and/or increased expenditure incurred.

Details of any deficit

This is the 2nd reportable period for the SCIO, however is the first full official 12 month reportable period. For this period, the SCIO has a reported operational deficit of £23,847. This has been funded by utilisation of existing reserves to manage challenging circumstances for the SCIO during the period with increased costs, primarily on lets costs which are showing a 29% increase from last year (compared to an equivalent 12 month period), coupled with a reduction in income primarily fees which are down 5% from last year (compared to an equivalent 12 month period) mainly due to some teams folding prior to the season end and resulting in reduced fee payments. These operational deficits reported have been considered by the Trustees and a change in membership fee payments schedule for members to being payable over 12 months (previously was a 10 month payment schedule) was introduced during the reporting period to ensure income maximisation to manage operational costs and cashflows going forward and enables the SCIO to aim to achieve at least an annual operational break-even position without requirement to utilise existing reserves.

Donated facilities and services (if any)

The Club has no donated facilities or services.

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Chair and Trustee	Club Secretary, Treasurer and Trustee
Date	27/04/25	27/04/25

Enter charity name below

Enter SC No. below

WEST PARK UNITED FOOTBALL CLUB

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Receipts and payments accounts					
For the period from	Period start date		to	Period end date	
	Month	Year		Month	Year
	JUL	2023		JUN	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total funds current period to nearest£	Total funds last period to nearest£
A1 Receipts						
Membership Fees	135,959				135,959	23,302
Legacies						
Grants / Donations	9,000				9,000	1,579
Receipts from fundraising activities	3,599				3,599	
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities	15,375				15,375	3,514
A1 Sub total	163,933				163,933	28,395
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total						
Total receipts	163,933				163,933	28,395
A3 Payments						
Expenses for fundraising activities	86				86	
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	186,944				186,944	32,118
Grants and donations	500				500	
Governance costs:						
Audit / independent examination	250				250	
Preparation of annual accounts						
Legal costs						
Other						
A3 Sub total	187,780				187,780	32,118
A4 Payments relating to asset and investment movements						
A4 Sub total						
Total payments	187,780				187,780	32,118
Net receipts / (payments)	(23,847)				(23,847)	(3,723)
AS Transfers to/ (from) funds						
Surplus / (deficit) for year	(23,847)				(23,847)	(3,723)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
B1 Cash funds	Cash and bank balances at start of year	31,354				31,354	35,077
	Surplus/ (deficit) shown on receipts and payments account	(23,847)				(23,847)	{3,723}
	Cash and bank balances at end of year	7,507				7,507	31,354

	Details	Fund to which asset belongs	Market valuation to nearest£	Last year to nearest£
B2 Investments				
		Total		

	Details	Fund to which asset belongs	Cost (if available) to nearest£	Current value (if available) to nearest£	Last year to nearest£
B3 Other assets	Digital Technology - Veo Camera & Tripod	Unrestricted	1,941		1,941
		Total	1,941		1,941

	Details	Fund to which liability relates	Amount due to nearest£	Last year to nearest£
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest£	Last year to nearest£
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
			31/3/2025
			31/3/2025



WEST PARK UNITED FOOTBALL CLUB

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Additional analysis (1)

Analysis of receipts and payments

1 Membership Fees

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Membership Fees from Teams / Members	135,959				135,959	23,302
Total	135,959				135,959	23,302

2 Grants and Donations

	Unrestricted funds to nearest£	Restricted funds to nearest£	Total current period to nearest£	Total last period to nearest£
Balance of defunct teams sponsor donations transferred to Club				1,196
Balance of defunct teams bank accounts transferred to Club				383
Grants	9,000		9,000	
Total	9,000		9,000	1,579

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Team contributions to kit costs	10,482				10,482	2,178
Team payments for supplementary kit hire costs	4,752				4,752	1,336
Team funds held by club	97				97	
Sundry income	44				44	
Total	15,375				15,375	3,514

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Pitch/venue let hire costs	128,911				128,911	25,484
Kit costs (teams/ coaches)	33,073				33,073	1,676
Independent contractor costs	7,300				7,300	
Trophy costs	3,243				3,243	2,361
Training (SFA / First Aid)	2,510				2,510	320
Governing body fees	2,279				2,279	
League fees	2,030				2,030	962
Digital Technology / Subscriptions	2,028				2,028	357
Travel costs	1,330				1,330	186
Physic contributions	1,255				1,255	60
Contributions to Senior teams	752				752	500
Administration costs	711				711	46
Equipment costs	605				605	
Sundry costs	356				356	
Gratuities & Gifts	242				242	100
Tournament costs	208				208	
Hospitality & Entertainment	112				112	66
Total	186,944				186,944	32,168

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 * enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Membership Fees	135,959				135,959	23,302
Legacies						
Grants / Donations	9,000				9,000	1,579
Receipts from fundraising activities	3,599				3,599	
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities	15,375				15,375	3,514
Sub total	163,933				163,933	28,395
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts	163,933				163,933	28,395
Payments						
Expenses for fundraising activities	86				86	
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	186,944				186,944	32,118
Grants and donations	500				500	
Governance costs:						
Audit / independent examination	250				250	
Preparation of annual accounts						
Legal costs						
Other						
Sub total	187,780				187,780	32,118
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total						
Total payments	187,780				187,780	32,118
Net receipts I (payments)	(23,847)				(23,847)	(3,723)
Transfers to/ (from) funds						
Surplus I (deficit) for year	(23,847)				(23,847)	(3,723)

Nature and purpose of funds

General Fund(s) * purposes of enabling the charity to fund its charitable objectives and operational requirements

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	West Park United Football Club SCIO						
	Registered charity number	SC052203						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1	July	2023	to	30	June	2024	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ol style="list-style-type: none"> 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 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:								
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

N/A