

Rossvale Community Football Club

Financial Statements for the year ended 31 December 2023

Scottish Charity Number: SC050687

Rossvale Community Football Club

Reference and Administration Information

Charity Name: Rossvale Community Football Club
Charity Registration No: SC050687
Contact Address: 

Trustees in the period under review



Independent Examiner

Kilpatrick Accounting
172 Cumbernauld Road
Chryston
Glasgow
G69 9NB

Rossvale Community Football Club

Structure, Governance and Management

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

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.

Rossvale Community Football Club

Achievements and Performance

Achievements and Performance

As a charity we were able to make significant improvements in the Club while strengthening many of our existing projects. The Scottish Football Association (SFA) were able to give us information that the value to the Community of the Charity was in the region of £3million per annum and was providing a very important resource. This took in factors like health, vandalism, crime etc. While we are organising the week for the members, we are keeping them active, disrupting anti-social behaviour and encouraging good health. The target being set is to raise the value to the Community by around 20% in the forthcoming year.

The Charity expanded its membership to over 1100 between playing members and volunteers, with the intention of targeting managed growth, taking on more projects in the next few years.

Our Over 50s Men's Walking Football and Over 40s Women's Walking Football have strengthened and grown. These activities are becoming more well known and being seen as positive to improving the health of the older generation who would not have been previously active in a social environment. We have the Drop In School, where kids can now 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 such as arthritis etc.

Projects coming online are Disabilities, Midnight League and ASN coaching, which is specialised and, in the early days, will require a lot of work to grow.

Regarding football, the success of the Senior Women's team has driven an unprecedented growth in girl's and women's football, to the point we do not have the ability to take on any more without recruiting more volunteers. We have one of the biggest female sections in Scotland, if not the biggest. The Men and Boys section has also grown and, where we had a significant drop off of young people leaving the Club after 16 years of age, we are now retaining these young people and keeping them active as they try to progress into the Men's team. Failing that, we can put them into the Amateurs and hopefully keep a lifelong passion of playing football and staying fit.

The major success for the Club was keeping 1100 people active every single week of the year in 2023.

Rossvale Community Football Club
Statement of Trustees' Responsibilities

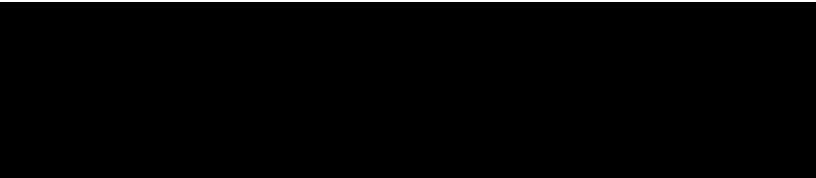
Statement of Trustees' Responsibilities

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:

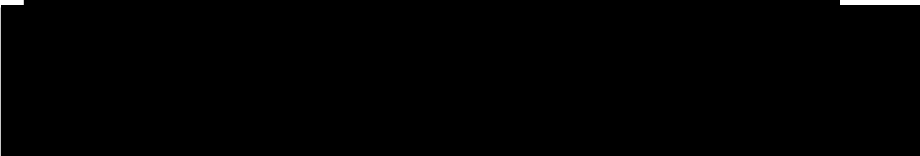
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- prepare the financial statements 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 26 September 2023.



Trustee



Trustee

Rossvale Community Football Club

SC050687 Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2023 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.


Kilpatrick Accounting
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26 September 2023

Rossvale Community Football Club

Statement of Financial Activities for the year ended 31 December 2023

		Year ended 31 December 2023			Y/E 31/12/2022
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Donations	1	293,838	4,500	298,338	272,387
Total Incoming Resources		293,838	4,500	298,338	272,387
<u>Resources Expended</u>					
Costs of generating funds	2	9,482		9,482	8,578
Charitable activities		318,657	4,500	323,157	300,535
Governance costs				0	0
Total Resources Expended		328,139	4,500	332,639	309,113
Net incoming / (outgoing) resources for the year before transfers		[34,301]	0	[34,301]	[36,726]
Transfers made between funds		0	0	0	0
Net incoming / (outgoing) resources before other recognised gains and (losses)		[34,301]	0	[34,301]	[36,726]
Gain / (loss) on revaluation of investments		0	0	0	0
Gain / (loss) on disposal of equipment		0		0	0
Net movement in funds		[34,301]	0	[34,301]	[36,726]
Total funds brought forward		56,341	0	56,341	93,067
Total funds carried forward		22,039	0	22,039	56,341

Rossvale Community Football Club

Balance Sheet at 31 December 2023

	Note	31 December 2023		31 December 2022	
		£	£	£	£
Current Assets					
Computer equipment	5	246		0	
Debtors	6	15,327		0	
Bank	9	27,828		71,081	
		<u>43,401</u>		<u>71,081</u>	
Creditors					
Amounts falling due within one year	7	<u>21,361</u>		<u>14,740</u>	
Net Current Assets			22,039		56,341
Net Assets			<u>22,039</u>		<u>56,341</u>
Unrestricted Funds	8				
General funds			22,039		56,341
Restricted Funds	8				
Restricted Funds			0		0
Total Funds			<u>22,039</u>		<u>56,341</u>

The accounts were approved by the Trustees on 26 September 2023.

For and on behalf of the Trustees

[Redacted Signature]

[Redacted Signature]

Rossvale Community Football Club

Accounting Policies

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)

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 2023

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	2022 £
1. Analysis of Donations				
Membership fees	258,812		258,812	214,479
Sponsorship	7,744		7,744	23,090
Grants		4,500	4,500	6,657
Tax recovered on Gift Aid	24,376		24,376	18,388
Fundraising	2,905		2,905	6,810
Lets			0	1,964
Summer camps			0	1,000
	293,838	4,500	298,338	272,387

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2023

2. Analysis of Payments	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Costs of Generating Funds				
My Club Hub - payment platform	9,482		9,482	8,578
	9,482	0	9,482	8,578
Charitable Activities				
Lets	191,451	2,300	193,751	191,628
Scottish Youth Football Association	1,509		1,509	665
Hall hire	190		190	350
Licenses	1,386		1,386	3,196
Team kits	45,585		45,585	39,366
Training courses	2,320		2,320	1,515
Football clinics	7,186		7,186	3,280
Coaches & referees	28,039		28,039	43,318
League fees	15,362		15,362	5,575
Physiotherapy	1,354		1,354	
Fundraising costs	6,269		6,269	0
Catering	540		540	630
Postage & stationery	0	315	315	245
Telephone & broadband	0	220	220	0
Repairs & maintenance	0		0	788
Travelling expenses	10,130		10,130	2,995
Insurance	2,912		2,912	0
Accountancy	1,950		1,950	0
Bookkeeping	1,044	1,665	2,709	0
Professional fees	79		79	0
Sundry expenses	262		262	266
Bank charges	967		967	239
Computer equipment depreciation	123		123	0
Trophies			0	6,480
	318,657	4,500	323,157	300,535

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2023

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

	Computers £	Total £
Cost		
At 1 January 2023	0	0
Additions	369	369
Disposals		0
At 31 December 2023	369	369

Accumulated Depreciation

At 1 January 2023	0	0
Charge for year	123	123
Eliminated on disposals		0
At 31 December 2023	123	123

Net Book Value

At 31 December 2023	246	246
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At 31 December 2022	0	0
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6. Debtors

	2023 £	2022 £
Tax recoverable on Gift Aid	15327	0
	15327	0

Rossvale Community Football Club

Notes to the Financial Statements for the year ended 31 December 2023

7. Creditors: Amounts falling due within one year	2023 £	2022 £
Accrued expenses	21361	14740
	<u>21361</u>	<u>14740</u>

8. Movements in funds	1 January 2023 £	Receipts £	Payments £	31 December 2023 £
Restricted Funds				
Grants	0	4500	[4,500]	0
Total Restricted Funds	<u>0</u>	<u>4500</u>	<u>[4,500]</u>	<u>0</u>
Unrestricted Funds				
General Fund	56341	293,838	[328,139]	22039
Total Unrestricted Funds	<u>56341</u>	<u>293838</u>	<u>[328,139]</u>	<u>22039</u>
Total Funds	<u>56341</u>	<u>298338</u>	<u>[332,639]</u>	<u>22039</u>

9. Bank Accounts Held	At 31 December 2023 £	At 31 December 2022 £
Current Account	27,828	71,081
	<u>27,828</u>	<u>71,081</u>

10. Financial Review

The accounts show a deficit of £34,301 for the year. As Rossvale goes into 2024, the target of taking over the portion of Milton has changed as the Club has been asked to participate in the new facility at Southbank in Kirkintilloch. This has come at a cost and will require reserves to underwrite the initial days when the new facility is open. The club is also looking to build reserves to employ someone and guarantee we meet employer responsibilities to the new employee/s in 2024/2025. Going forward the Club wants to ensure it can meet its financial responsibilities.

11. Donated facilities and services

None were given during this period.

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