REGISTERED CHARITY NUMBER: SC050958

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2023

for

Glasgow Saints

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Glasgow Saints

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for the Year Ended 30 April 2023

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Glasgow Saints

Reference and Administrative Details
for the Year Ended 30 April 2023

TRUSTEES	E Jones - Chairperson J Watt - Secretary *(Appointed 12.12.2022)* G Steer - Treasurer (*Appointed 12.12.2022)* L Cairney - HR Director I Christie - Sporting Director (*Appointed 12.12.2022)* A Mumin - Community Director Vincent Bryson - Fundraising Director (*Appointed 12.12.2022)* Diletta Taris - Equity Director (*Appointed 12.12.2022)* Kaytlin Moore - Finance Director (*Appointed 12.12.2022)* R Simpson *(Resigned 12.12.2022)* H Robinson *(Resigned 12.12.2022)* K Burgess *(Resigned 12.12.2022)*
PRINCIPAL ADDRESS	3/1 126 Onslow Drive Dennistoun Glasgow G31 2PZ
REGISTERED CHARITY NUMBER	SC050958
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland Teviot House 41 South Gyle Crescent Edinburgh EH12 9DR

Glasgow Saints

Report of the Trustees
for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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

Our Story
Football:
Glasgow Saints Football Club began in early 2020 as a passion project. A group of people brought together in the East End of Glasgow to create a football environment unlike any other. An environment free from hate, free from negativity. An attempt to free competitive football from the stigma that modern day football carries with it, and to prove to others that it can in fact be done.

Community:
The City of Glasgow is diverse and there remains to this day pockets of depravation and hardship. As a club we recognised this and made it a founding aim to work towards equality; not only within our own structure, but out in our community also. We have campaigned to raise awareness and have fundraised tirelessly towards helping to alleviate food poverty and isolation; two matters that greatly affect our local area. It was these founding ambitions that led us to register Glasgow Saints as a Charitable organisation (SCIO) in 2021.

Our Ethos
We are a club with a strong sense of self. We are socially conscious and pride ourselves on our identity. We are passionate about, and committed to our cause of anti-discrimination.

We encourage inclusivity and positive social engagement. We provide opportunities for people of all backgrounds to play and support football in the right spirit of the game. We provide opportunities for people of all backgrounds to come together in the community. We are a safe, welcoming, progressive space.

We are here to serve our community, and in doing so, hope to inspire and encourage others to do the same. We promote acceptance and fervently oppose any form of hate speech.

It is this passion and commitment that has defined us from day one, and it is this passion and commitment that continues to propel our club forward.

OBJECTIVES AND ACTIVITIES

Objectives and Aims (continued)

Our Objectives

Constitutional Purpose
The advancement of public participation in the sport of football.

- To provide a sporting environment free from negativity, hate and discrimination.

- To navigate social and economic disparity by providing unrestricted access to sport regardless of personal characteristics or circumstance.

- To encourage participation in sport in order to facilitate both physical and mental wellbeing.

- To embolden people from differing backgrounds to come together by fostering a welcoming space and promoting cross-cultural engagement.

- To promote professional talking therapy, empowering individuals to overcome hardships and accomplish wellness.

- To increase awareness of the plight of refugees and asylum seekers and to facilitate and encourage integration into communities through sport.

- To alleviate food poverty and isolation and to campaign for, and support, fellow charities and community groups in our area in order to achieve this end.

Significant activities

Football:
Glasgow Saints carries out structured football training sessions and football fitness sessions four nights a week (Tuesday, Wednesday, Thursday and Friday) for over 120 men, women and non-binary players. Competitive squads play match fixtures on Saturdays and Sundays.

Players who can afford to contribute to pitch costs do so by way of monthly sub or donation into the Charities account. This model has been instrumental in Glasgow Saints becoming fully self-sufficient. Payments are however not mandated, they are voluntary, and any player on low or no income is not expected to contribute, either to these costs or that of other training outgoings - attire etc.

Glasgow Saints subsidises any shortfall in football finances with external sponsorship payments and merchandise sales, allowing for the club to welcome players regardless of their financial standing.

In the year that this report relates to, Glasgow Saints strip sponsorship belonged to Tennent's and training sponsorship to Commonwealth Dental, The Palais Bar and Milnbank Housing Association. Glasgow Saints are extremely grateful for their support.

OBJECTIVES AND ACTIVITIES
Significant activities (continued)

Community:
Glasgow Saints in the Community is an extremely important faction of our organisation.

Led by a Director on the Board of Trustees, Glasgow Saints in the Community regularly carries out community initiatives based around the club's founding ambitions. Volunteers are recruited from both within and out-with the sporting side of the club.

Recent activities have included:

- Community Litter-Picking,
- Community Kitchen Events,
- Community Activity-Led Events,
- Community Fundraisers,
- Community Food and Clothing Donation Drives.

Glasgow Saints has also teamed up and supported many community groups, charities and organisations within our local area and beyond, in order to provide direct, targeted assistance to those especially in need. This has proved an extremely successful model and is something we will continue to participate in.

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Glasgow Saints Football Club 2020
G.S.F.C were formed with the promise that we would be committed to playing football in the true spirit of the game, ensuring our competitive approach would always be underpinned by the true values of sport; respect, equality and fairness.

We uphold this promise and as a result we are inundated with players from varying backgrounds and cultures every year; players tired of previous clubs where discrimination and verbal abuse seem commonplace; players keen to be involved in a club with a welcoming attitude and a refreshing outlook.

Our exponential growth, allowing for hundreds of players to gain access to sport, is something we view as one of the club's greatest achievements to date.

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Glasgow Saints 2020 & Dennistoun Saints 2021

2022/23 saw both Glasgow Saints and Dennistoun Saints men's squads participate in their second competitive season as part of the Glasgow Community & Co-operative Football League (GCCL). Dennistoun Saints reached the semi-finals of the GCCL Challenge shield, their first competitive knockout semi-final since forming, while Glasgow Saints reached semi-finals in both the Fair Play Foundation Cup, and the GCCL League Cup. Glasgow Saints and Dennistoun Saints then went on to achieve 4th place and 9th place respectively in the GCCL League standings, an improvement on the previous year's standings and therefore a highest league finish for each squad since joining the GCCL.

Additional season highlights included Glasgow Saints recording an unbeaten run in all competitions from August 2022 to January 2023, and Dennistoun Saints remaining unbeaten in "Saints Derbies" throughout the 22/23 season, with two draws. In just two full seasons of competitive football, these achievements highlight the continuous development of both men's squads and sets the foundation for further progress in the 23/24 season.

Throughout 2022/23, training numbers reached their highest levels since both squads were formed, with training sessions consistently offering football for increasing numbers of new and existing players. The range of training offered included competitive football sessions, football fitness sessions, and sessions aimed at including recreational players - all delivered by qualified coaches and aimed at offering football and physical activity to as many participants as possible.

Growing numbers throughout the 22/23 season enabled plans to expand the range of training sessions on offer, furthering Glasgow Saints' commitment to offering football for all.

Glasgow Saints Women & Non-Binary 2022

In 2022, Glasgow Saints officially formed our Women's and Non-Binary team. Having already established a core group of mixed ability players the previous year, and with numbers increasing at training week on week, the team entered two squads into their first competitive tournament with the Glasgow Community Football League, formally Glasgow 7s, in Autumn 2022. Both went on to become league winners in the beginners and intermediate categories. With a rotating squad of players, the team then entered the Glasgow Community Football League's spring league and summer cup, again finishing top of their groups.

Alongside the 7s league, in January 2023 the team put together a rotating 5s squad and entered the Piatto 5s league at GOALS Shawlands. They went from strength to strength, growing in numbers again, and now have three squads competing weekly, with all three at the time of writing maintaining positions at the top of their tables. Other tournaments during the year have included: Cathkin Blazes friendly tournament and West Region Women's 5s Recreational Festival.

In Spring 2023, GSFC and the WNB team welcomed a new coaching team with the introduction of Lesley Campbell and Yvonne McTurk. With an ever-growing membership, in addition to the work they've already done to strengthen our 5s and 7s sides, they are in the early stages of developing a WNB competitive 11s side. Watch this space!

Community Football Sessions
Glasgow Saints have been running community drop-in football sessions free of charge or by donation for both men and women, in order to encourage participation and wellbeing. Sessions are coached by experienced volunteers and this is often how players are introduced to our club, with many progressing on to one of the three competitive squads. Feedback from these sessions has been entirely positive and funds permitting, our plan is to continue with this model of sporting engagement.

Community Engagement
Through club encouragement, many of the Glasgow Saints player members have committed to 1 hour of voluntary work per month. This can be achieved by participating in any of the club's community engagement programmes or by carrying out their own community initiatives. The increase in voluntary hours since this was introduced has been ten-fold and the initiative is viewed by the club as being hugely beneficial to both participant and benefactor.

Counselling sessions
Glasgow Saints regularly harnesses our enthusiasm and love for sport to create positive change by bringing people together, encouraging positive relationships and promoting physical and mental wellbeing. So it was a natural progression when in 2021 we introduced access to talking therapy sessions, with a fully qualified Glasgow based counsellor, for player members who felt they would benefit from the service. Sessions are fully funded by the club, these can be anonymous and are conducted in a safe and confidential environment.

Litter-Picking
Glasgow Saints continue to organise both squad and community litter picks and 2022 saw us team up with our local community council in a push to encourage engagement from within the neighbourhood. To date, we calculate that our volunteers have managed to remove an incredible 330 bags of rubbish from the streets within our local area, keeping residents happy and wildlife safe.

Food and Clothing Donations
To the end of the financial year this report relates to, Glasgow Saints have donated approximately 140 full crates of food, household essentials and clothing to our friends at The Everlasting Foodbank and Kindness Homeless Street Team. 2022 also saw us donate 39 bags of items to The Women's Support Project and a newly opened food pantry at Whitehill Secondary School (GSFC's training ground). With the cost of living crisis deepening, these services provide a real lifeline to many and it has become even more important for us to help whenever we can.

Community Kitchen Events
On the 9th July 2022, following two previous community kitchen activities, GSFC combined our third event with something designed to reach an entirely different demographic. To do this we teamed up with "Wool the School", a local community crafting group who were generously willing to donate their time to teach the art of crochet and knitting.

What unites almost all studies on craft and wellbeing, is that while the practice of craft, especially those such as knitting and crocheting, may at first appear to be relatively private activities, benefits also substantially arise from the social connections craft enables. A founding principle of Glasgow Saints was to reduce social isolation, so with lockdowns a thing of the past but repercussions continuing to reverberate through our community, we felt it our duty to help foster new connections by weaving a tapestry of support, creativity, and camaraderie that would ensure a spirit of togetherness and wellbeing.

"Wool the School" had also recently been granted permission to yarnbomb an area at Alexandra Park, and we felt that this would be a fantastic way to not only teach a new skill, but also encourage people to get involved in a community-based project that would last beyond the community kitchen event we were running.

Once again, we provided free meals, tea and coffee to those in attendance, and for the third time in three community kitchen events, the sun shone bright and allowed for the perfect alfresco experience.

Community Crowdfunding: The Big Long Walk

On Sunday 4th September 2022, members from all three Saints teams, as well as backroom staff and a few beloved pets, walked the 62km distance between 24 of Glasgow's football grounds in an astonishing feat that took 15 gruelling hours to complete. The walk was devised as a way to raise funds for The Everlasting Foodbank, Kindness Homeless Street Team and our very own Glasgow Saints Charity with proceeds being split equally amongst the three.

With every step taken, we were not only pushing our physical limits but also our commitment to making a difference in our community. The overwhelming support we received from friends, family, and the generous people of Glasgow and beyond allowed us to raise an incredible £5,916.42. This remarkable sum was distributed equally, with each of the charities mentioned above receiving £1,972.14. The Big Long Walk was a testament to what can be achieved when we work together towards a common goal, and we are immensely proud of the positive impact we were able to make. Thank you to everyone reading this who supported us on that incredible, blister-filled journey!

Christmas T-shirt Merchandise Sales

In the run up to Christmas 2022, Glasgow Saints teamed up with strip sponsor Tennent’s and fellow grassroots community clubs Cathkin Blazes and Fife Wanderers, to release three limited edition t-shirts. Each t-shirt's design incorporated one of the three club badges with funds generated through sales being split equally between three chosen charities. Saints selected The Everlasting Foodbank, who received £2,411.31 from the campaign. This brought the total donated to The Everlasting Foodbank through fundraising since our inception to an amazing £10,743.45.

Football v Homophobia

On the 24th February 2023, in conjunction with Leap Sports' Football v Homophobia month, Glasgow Saints held its very first open training session against homophobia. By purchasing tickets priced at £3, attendees were also actively participating in community action aimed at encouraging the participation of LGBTQ+ people in sport. This was achieved by using 100% of proceeds from ticket sales to purchase LGBTQ+ football/sports related books, which were then donated to the Glasgow Libraries system for distribution into the wider community.

The open session attracted around 65 players from all across Glasgow and raised £542.51. This translated into 40 books, selected by and purchased from Category Is Books, a Glasgow based independent retailer where every book stocked is either written by someone from the LGBTQ+ community, contains at least one LGBTQ+ character or has an LGBTQ+ narrative.

FINANCIAL REVIEW

Financial position

For the year ended 30 April 2023, the charity generated a surplus of £4,243 (2022: £4,015). At 30 April 2023 total reserves stood at £8,258 (2022: £4,015), with £8,148 of these being unrestricted, free reserves (2022: £3,905).

FINANCIAL REVIEW

Glasgow Saints Finance Policy

- Glasgow Saints shall maintain the highest levels of financial integrity and governance in accordance with the regulations and financial standards set out in the Charities and Trustee Investment (Scotland) Act 2005.

- Where applicable, Glasgow Saints shall comply fully with any and all requirements placed upon the organisation by The Companies Act, His Majesty's Revenue and Customs (HMRC) and common law.

- Glasgow Saints shall maintain an open, constructive and transparent relationship with its membership and will inform them at each yearly AGM of any significant issues in respect of its finances, where these issues have cause to threaten the future of the organisation.

- Glasgow Saints commits fully to meeting the contractual obligations and requirements of all funders.

- Glasgow Saints is formally against unaffordable or irresponsible borrowing and commits to a policy of never acquiring any form of financial credit or loan capital.

- Glasgow Saints commits to the routine setting of financial controls and delegated powers, maintains appropriate banking facilities to securely manage and control receipts and payments, and ensures the availability of/engages only appropriately skilled and professionally qualified resource in order to assist the continued meeting of this commitment.

Reserves policy
Reserves that are not classified as restricted funds will be utilised in further pursuit of the Charity's aims. This is carried out in line with the Glasgow Saints charitable purpose outlined in the Constitution, as well as our community objectives.

Reserve funds are primarily held within the Glasgow Saints PayPal account, with the Charity's Bank of Scotland account used for day to day running. The Charity aims to hold around £3,000 in reserve funds in order to be able to cover two full months of its current level of standing orders. This remains under constant review as the club and its activities expand. It is expected that Reserve funds will need to increase next year, in line with increases to monthly outgoings such as increased costs of pitch hire.

At 30 April 2023, the charity held £8,148 of unrestricted reserves, the trustees are satisfied that they hold sufficient reserves and additional funds will be reinvested in the development of the charity.

FUTURE PLANS

Glasgow Saints is a completely volunteer-led charity. We have to date, never paid any of our volunteers for their services. Our success since inception has entirely been down to the commitment and selflessness shown by our Board, our sporting and community volunteers, our players, our supporters, our families and friends.

Our intention from now is to carry on building on the club's current foundation. We are hopeful that we will be able to achieve solid financial stability, allowing for further expansion of services both on and off the field in the next financial year.

To do this we will look to bolster our Board with individuals versed in strategic financial planning and charitable fundraising. It is anticipated that this will provide us with the in-house capacity to apply for any funding or grants that we fit the entitlements for.

If we can successfully combine our current self-sufficient model of income generated from sporting donations, sponsorship and merchandise sales with additional sources of revenue from external funding, the resulting financial stability of Glasgow Saints will ensure the future of this very special club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow Saints is a registered SCIO and is governed by its Constitution. The Constitution is circulated (along with the Treasurers Report) to the full Glasgow Saints membership in advance of every Annual General Meeting and is approved or edited by majority decision. This recorded process is carried out by way of secure online balloting.

Recruitment and appointment of new trustees

Glasgow Saints operates under a two-tier structure. The Board is elected by, and accountable to a wider body of ordinary members.

All nine Trustees listed in this report have served the full 22/23 year since the last Annual General Meeting of 2022. No other member has served on the Glasgow Saints Board during this time.

Appointment to The Board of Glasgow Saints lasts until the following Annual General Meeting when seated Trustees are required to be re-elected by the membership should they wish to remain in post.

All members are given the opportunity to apply for all positions on the Glasgow Saints Board of Trustees for the upcoming year. Any member which is a corporate body may also nominate any individual for election to the Board, subject to clause 63.2 of the Constitution. This process commences six weeks prior to an Annual General Meeting when full Board role specifications are forwarded to the membership. Online applications are invited and Trustees are elected by majority decision. This recorded process is carried out by way of secure online balloting. New and remaining Trustees are confirmed at the Annual General Meeting.

Founding Members: Unless in the case of voluntary retirement these members retain permanent Board rights.

Management: The Glasgow Saints Board of Trustees convene once every 8 weeks and are responsible for the Charities governance, financial decision making and strategic direction. Follow-up meetings between Trustees are held as and when they are called. All Glasgow Saints Trustee meetings are minuted, with minutes stored securely and forwarded to members on request.

Approved by order of the board of trustees on .....**18.12.23**..... and signed on its behalf by:

.....
E Jones - Trustee

Independent Examiner's Report to the Trustees of
Glasgow Saints

I report on the accounts for the year ended 30 April 2023 set out on pages eleven to twenty.

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.

David Nicholls FCCA
Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 19 December 2023

Glasgow Saints

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,186	-	6,186	3,680
Charitable activities	4				
To advance public participation in the sport of football		20,275	-	20,275	12,379
Other trading activities	3	6,107	-	6,107	6,214
Total		32,568	-	32,568	22,273
EXPENDITURE ON					
Raising funds	5	518	-	518	1,690
Charitable activities	6				
To advance public participation in the sport of football		27,807	-	27,807	16,568
Total		28,325	-	28,325	18,258
NET INCOME		4,243	-	4,243	4,015
RECONCILIATION OF FUNDS					
Total funds brought forward		3,905	110	4,015	-
TOTAL FUNDS CARRIED FORWARD		8,148	110	8,258	4,015

CONTINUING OPERATIONS
This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 9.

Glasgow Saints

Balance Sheet
30 April 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank		9,068	4,975
CREDITORS			
Amounts falling due within one year	11	(810)	(960)
NET CURRENT ASSETS		8,258	4,015
TOTAL ASSETS LESS CURRENT LIABILITIES		8,258	4,015
NET ASSETS		8,258	4,015
FUNDS	13		
Unrestricted funds:			
General fund		8,148	3,905
Restricted funds		110	110
TOTAL FUNDS		8,258	4,015

The financial statements were approved by the Board of Trustees and authorised for issue on ..12/12/2023..... and were signed on its behalf by:

.....
G Steer - Trustee

1. ACCOUNTING POLICIES

General information

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.

Glasgow Saints ("the charity") is a Scottish Charitable Incorporated Organisation governed by its constitution. It was registered as a charity in Scotland (registered number SC050958) on 10 May 2021. Its registered address is 3/1, 126 Onslow Drive, Dennistoun, Glasgow, G31 2PZ

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, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:
- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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
Glasgow Saints is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	6,186	3,680

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sponsorships	4,370	400
Training Kit Sales	677	660
Merchandise	208	2,908
Fundraising	852	2,246
	6,107	6,214

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Memberships		
Game Fees	1,198	1,419
Training Fees	2,285	-
	16,792	10,960
	20,275	12,379

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising	518	1,690

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
To advance public participation in the sport of football	26,997	810	27,807

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Bank Charges	194	-
Charitable Donations	4,144	275
Community Events	399	533
Counselling Sessions	585	-
Equipment	2,991	4,035
IT Software	18	-
League Fees	200	-
Printing, Postage & Stationery	90	96
Professional Fees	10	1,150
Referee Fees	1,300	3,462
Subscriptions	176	59
Training Kit	1,327	-
Pitch Fees	15,563	5,876
Advertising	-	70
Health & Safety	-	52
	26,997	15,608

8. SUPPORT COSTS

	2023 £	2022 £
Accountancy - IE Fee	810	960

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,680	-	3,680
Charitable activities			
To advance public participation in the sport of football	12,379	-	12,379
Other trading activities	3,968	2,246	6,214
Total	20,027	2,246	22,273
EXPENDITURE ON			
Raising funds	-	1,690	1,690
Charitable activities			
To advance public participation in the sport of football	16,122	446	16,568
Total	16,122	2,136	18,258
NET INCOME	3,905	110	4,015
TOTAL FUNDS CARRIED FORWARD	3,905	110	4,015

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	810	960

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Current assets	8,958	110	9,068	4,975
Current liabilities	(810)	-	(810)	(960)
	8,148	110	8,258	4,015

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Current assets	4,865	110	4,975	-
Current liabilities	(960)	-	(960)	-
	3,905	110	4,015	-

13. MOVEMENT IN FUNDS

	At 1/5/22	Net movement in funds	At 30/4/23
	£	£	£
Unrestricted funds			
General fund	3,905	4,243	8,148
Restricted funds			
Fundraising	110	-	110
TOTAL FUNDS	4,015	4,243	8,258

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,568	(28,325)	4,243
TOTAL FUNDS	32,568	(28,325)	4,243

Comparatives for movement in funds

	Net movement in funds £	At 30/4/22 £
Unrestricted funds		
General fund	3,905	3,905
Restricted funds		
Fundraising	110	110
TOTAL FUNDS	4,015	4,015

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,027	(16,122)	3,905
Restricted funds			
Fundraising	2,246	(2,136)	110
TOTAL FUNDS	22,273	(18,258)	4,015

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

15. PURPOSE OF FUNDS

General Fund - The unrestricted, 'free reserves' of the charity

Fundraising - The advancement of public participation in the sport of football, money raised helps pay for sessions and equipment for members who cannot afford to participate.