REGISTERED CHARITY NUMBER: SC050958

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2024

for

Glasgow Saints

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

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for the Year Ended 30 April 2024

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Glasgow Saints

Reference and Administrative Details
for the Year Ended 30 April 2024

TRUSTEES	R Currie – Chairperson (appointed 28.10.24) K Moore - Treasurer (resigned 28.10.24) E McGowan – Treasurer (appointed 28.10.24) L Bowie – Secretary (appointed 28.10.24) K Fraser – HR Director (appointed 28.10.24) L Cairney - HR Director (resigned 20.11.23) A Mumin - Community Director (resigned 20.11.23) J Watt - Secretary (resigned 28.10.24) I Christie - Sporting Director V Bryson - Fundraising Director (resigned 20.11.23) D T Taris - WNB Sporting Director G Steer - Community Director L Keith - (appointed 20.11.23) (resigned 30.3.24) G Bains - (appointed 20.11.23) (resigned 28.10.24) R Gair - Communications Director (appointed 28.10.24) G Bow - (appointed 20.11.23) (resigned 28.10.24) E Cunningham – Equity Director (appointed 28.10.24) L Clelland - (appointed 20.11.23) (resigned 28.10.24) C Hunt – Finance Director (appointed 28.10.24) A Lundie - (appointed 20.11.23) (resigned 28.10.24) E Jones - Trustee
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

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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.

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.

OBJECTIVES AND ACTIVITIES
Objectives and Aims (continued)

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.

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 Wolfson Brands and training sponsorship to Openreach. Glasgow Saints are extremely grateful for their support.

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 clubs founding ambitions. Volunteers are recruited from both within and out-with the sporting side of the club.

Recent activities have included:

- Community Activity-Led Events,
- Community Week of Volunteering,
- 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.

Glasgow Saints 2020 & Dennistoun Saints 2021

2023/24 saw both Glasgow Saints and Dennistoun Saints men's squads participate in their third competitive season as part of the Glasgow Community & Co-operative Football League (GCCL). A league the club selected based on their founding principles.

Glasgow Saints achieved an incredible 3rd place finish - our highest league finish to date. Not only that, but the team fought their way to the semi-finals of the Fairplay Foundation League Cup and made it all the way to the final of the GCCL Cup. To top it off, Reiss Tallon - one of our standout players, was named in the GCCL Team of the Season - a true testament to the talent we have in our ranks.

Dennistoun Saints also had their own remarkable season, finishing 5th in the GCCL, again their highest league finish to date. The team also secured their first derby victory in February and made it to the final of the GCCL Shield, highlighting the culmination of the real progress they've made over the past three years. Joe Gilfillan and Jake Shrimpton also made subs for the GCCL Team of the Season.

Throughout the 23/24 season, both teams displayed tremendous resilience, talent, and teamwork, and the club is proud of their impressive achievements.

Glasgow Saints Football Club would like to extend a heartfelt thanks to Laurie "Iggi" Keith - Glasgow Saints Head Coach, Vincent Bryson - Glasgow Saints Technical Director, and Liam Cairney - Dennistoun Saints Head Coach who all stepped down at the end of the 23/24 season. Their tireless dedication and leadership have been pivotal to Glasgow Saints' success. We are deeply grateful for their contributions, which have left a lasting impact, and will be deeply missed.

Glasgow Saints Women & Non-Binary 2022

During 2023/24, the Glasgow Saints WNB team continued to train weekly at Riverbank School pitch and competed weekends in both the inclusive Piatto 5s league and the Glasgow Community Football 7s League. Due to high demand, three Glasgow Saints WNB teams were entered into the Spring 5's Piatto league where GS White finished 1st in the Championship league, GS Black finished 5th in the same league and the GS Recreational team came 5th in League One. Due to placing first, GS White were promoted to the Piatto premiership, where they eventually finished 2nd. The GS Recreational team remained in League one; to offer a more casual 5s provision, and they finished 3rd. GSWNB has entered one team in the Glasgow Community 7s Autumn league and is due to enter two teams in the Winter Piatto League.

Two WNB teams competed in the 7s league, with Glasgow Saints Gold finishing 3rd in the Clyde league and Glasgow Saints Black finishing 5th in the Thistle league. Natalia Kasmeridi (GS Gold) also came in as the second highest goal scorer in the Clyde league!

GSWNB have also began playing a series of 9's friendlies in advance of joining the Scottish Women's Recreational Football League, due to commence November 2024.

In early 2024, GSFC raised funds to support LGBTQ+ players gain their first SFA coaching badges. This was a welcome way to support the ambitions of our players and the volunteer coaching team. To date, two player-coaches have completed coaching and gained a qualification up to level 1.2; one has completed up to level 1.1, and one is ongoing.

Pay it Forward

With pitch fees and the cost of equipment increasing, GSFC have been finding it harder than ever to meet our outgoings whilst keeping enough in the bank to cover the cost of training wear for those who can't afford their own. In October 2023, we introduced a pay it forward scheme, allowing people to donate funds that will help us provide clothing to players unable to meet these costs. All who donate are helping us remove a barrier to participation, as well as lifting anxiety for those who are finding the current economy harder than most. Total raised to date: £200.

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. Hours can be prorated with many volunteers opting to give full days during volunteer weeks. The initiative is viewed by the club as being hugely beneficial to both participant and benefactor and it is something we will look to continue into the future.

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. We continue to provide access to talking therapy sessions, with a fully qualified Glasgow based counsellor, for player members who feel they would benefit from the service. Sessions are fully funded by the club, can be anonymous and are conducted in a safe and confidential environment.

Football v Homophobia
On the 16th February 2024, in conjunction with Leap Sports' Football v Homophobia month, Glasgow Saints held its second open training session against homophobia.

As was the case with year one, by purchasing tickets priced at £5, attendees were also actively participating in community action aimed at encouraging the participation of LGBTQ+ people in sport.

This was achieved this time round by using the proceeds from ticket sales, raffle and bake sale to support Scotland's first trans and non-binary football club; Gender Goals, as well as to support pathways for Glasgow Saints LGBTQ+ players to acquire SFA coaching badges. The open session attracted around 50 players from all across Glasgow and raised £957. £580 of this was donated to Gender Goals with £377 being used towards Glasgow Saints coaching.

The event was once again such a success that the club plans to make this a yearly session.

Football v Homophobia Awards
In Spring 2024 Glasgow Saints F.C were shortlisted for the Grassroots Club Award at the fifth annual Football v Homophobia awards. We were shortlisted because of our strong LGBTQ+ representation at all levels and our commitment to embedding inclusion into the work we carry out with refugees and asylum seekers, local food-banks and within the wider community.

The ceremony was held at the National Football Museum in Manchester on the 23rd February, where LGBTQ+ people and allies from across the beautiful game came together in a celebration of community.

Thanks to fundraising efforts from our players, three representatives from the WNB team made their way to Manchester to attend the ceremony and collect the runners up award on the club's behalf. Our thanks go out to Leap Sports for recognising the outstanding contribution our players make.

Community Crowdfunding: 24 Hour Football Match
In March 2024, Glasgow Saints hosted a 24hr charity match, our most ambitious fundraising event to date. A mixed team of 15 endurance players from across the club took part, with support from teammates and colleagues from Glasgow Saints, Dennistoun Saints, Glasgow Saints Women and Non-Binary, the grassroots football community, family, friends, co-workers, and our sponsors at Wolfson Brands and Openreach. It was a truly testing 24 hours, with over 2,000 goals scored and everybody pulling together to raise vital funds.

Thanks in large part to raffle donations from Openreach, and the generosity of our players, volunteers, members and supporters, we raised an astonishing £7,557 (net). Proceeds were split equally between three beneficiaries; The Beatson Cancer Care Charity (who were supporting the treatment of one of GSFC's WNB players), Glasgow Saints Football Club, and an Openreach nominated beneficiary to support their ongoing treatment for Multiple Sclerosis.

The event was a resounding success with local MP Anne Mclaughlin, putting forward an early day motion in the UK Parliament congratulating the club on its efforts; "this House extends its heartfelt congratulations to Glasgow Saints FC on their outstanding 24-hour charity football match [and] applauds their remarkable work and achievement in raising significant funds..."

"Act Now" Charity T-shirts
In November 2023 Glasgow Saints launched our "ACT NOW" charity t-shirt in memory of GSFC player Timothy "Timo" Chiwaula. Timo was an outstanding football player, an extremely talented actor and a friend to all who knew him. As a club, we were keen to honour Timo's memory in a way we felt he'd approve of, so it was decided that 50% of proceeds would be donated to local theatre group 'Ignite'.

Ignite work with children and young people from diverse backgrounds who live in Glasgow. Their members come from across the globe; may of whom face multiple challenges, whether that be poverty, discrimination, being a young carer, or having additional needs.

Through free weekly workshops and innovative drama projects, Ignite offers its members a supported environment in which they can fulfil their creative potential, develop confidence, forge new friendships and build their life skills to give them a better chance of achieving their goals. Objectives very much mirrored by Glasgow Saints on a sporting platform, and the reason for why we chose this particular group.

On the t-shirts themselves, the message "ACT NOW" references Timo's love for acting, as well as being a short, sharp reminder for all of us to take action and check in with friends, family, teammates and loved ones.

On the 8th March 2024 a total of £1,124 (50% of net proceeds) was donated to the Ignite Theatre Group, with the remaining 50% to be utilised our own Glasgow Saints Charity. These vital funds enable us to further our charitable objectives and continue providing unrestricted access to football for players with low or no income.

Food and Clothing Donations

To the end of the financial year this report relates to, Glasgow Saints have donated approximately **164 full crates of food, household essentials and clothing** to our friends at The Everlasting Foodbank, Kindness Homeless Street Team, Whitehill Secondary School's 'One Stop Shop' and The Women's Support Project.

2023/24 also saw us donate **21 bags of items** to local Charity 'Time and Space' who, amongst other things, support people who self-harm.

Glasgow Saints continues to prioritise alleviating food poverty by encouraging players and volunteers to bring food and clothing donations to training, matches, and club events.

In 2023, the club organised special weeks focused on donations, allowing players to contribute instead of paying training or match fees. This initiative included a charity event on the 24th of September 2023, in collaboration with one of our sponsors, Openreach. A friendly match was held between a Saints XI and an Openreach XI, where players were asked to bring donations in place of their usual match day fee to cover pitch hire.

Saints have also held individual events encouraging attendees to bring donations for Whitehill Secondary School's One Stop Shop. As this is the location of Saints team training, we are keen to support the school in being able to meet the ongoing needs of their families.

Volunteer Week 2023

Between Saturday 8th July and Saturday 15th July 2023, Glasgow Saints held our very first 'Volunteer Week'. During volunteer weeks, players and members are encouraged to donate their time to a wide range of local charities and community interest groups based in the East End of Glasgow.

This particular week was run in conjunction with two of our sponsors, Wolfson Brands and Openreach, who also advertised the opportunities to their workforce and allowed them to participate as part of paid community hours.

Saints helped facilitate volunteers for local charities and community groups including 'Wildlife of Alexandra Park', 'The Washhouse Garden', 'Dennistoun Diggers' and 'Kindness Homeless Street Team' and the week ended with players and members taking part in Glasgow's Pride March alongside sponsors Openreach.

Amongst other things, volunteers helped clear litter from Alexandra Park, establish compost pits and erect shelving at The Washhouse Garden, move many tons of soil into a new community garden location and prepare flower beds for Dennistoun Diggers, and collect and deliver furniture to new housing locations as well as sort through clothing donations for Kindness Homeless Street Team.

The success of the week resulted in the club taking the decision that this would become an annual event.

Football for Palestine Tournament

November 2023 saw members of our Women's and Non-Binary Team assist in the organisation of, and participate, in a tournament to call for a ceasefire and raise funds for medical relief and humanitarian aid for those living within Gaza. The event raised £3,75.

FINANCIAL REVIEW

Financial position

It's been another hugely successful year for Glasgow Saints with growth both on and off the pitch.

For the year ended 30 April 2024, the charity generated a net surplus of £3,115 (2023: £4,243). At 30 April 2024 total reserves stood at £11,373 (2023: £8,258), with £10,885 of these being unrestricted, free reserves (2023: £8,148) and £488 being restricted (2023: £110).

Total income was £46,204 (2023: £32,568), an increase of 42%. The main source of ongoing income continued to be player game and training fees £18,291 (2023: £19,077). This was supplemented by charity membership £2,345 (2023: £1,198), merchandise and training kit sales £5,534 (2023: £885), sponsorship £5,495 (2023: £4,370) alongside donation and fundraising income £14,539 (2023: £7,038).

Total expenditure was £43,089 (2023: £28,325), an increase of 52%. This is down to the following key areas:

- Our main source of expenditure pitch fees rose by 26% to £19,618 (2023: 15,563), due to a year free from Covid and our increased football offering.

- Training kit and equipment rose 56% to £6,750 (2023: 4,318).

- Our spend on offering counselling sessions to members rose 119% to £1,280 (2023 – £585).

- Owing to some of the great work that has taken place this year, we have been able to make charitable donations totalling £7,292 (2023: £4,144) to causes closely aligned with the charity's objectives, something we are very proud of.

Reserves policy

Our reserves policy is to hold sufficient funds at any point in time to allow us to cover two months of standard operating costs, c£3,000.

At 30 April 2024, unrestricted reserves totalled £10,885 (2023 – £8,148). The balance held over year end was significantly boosted by our key fundraising event of the year taking place in March, along with the receipt of a couple of key donations also in the same month totalling £3,000. These unrestricted funds will be used to further the charity's objectives in 24/25.

Restricted funds of £488 (2023 – £110) were held over year end for use on FvH coaching and kit for players who otherwise cannot afford.

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 ten Trustees listed in this report have served the full 23/24 year since the last Annual General Meeting 2023. Only one other member has served on the Glasgow Saints Board during this time - Laurie 'Iggi' Keith who was elected as Chairperson at the 2023 AGM and who subsequently resigned his post on 30.3.24. The Board of 23/24 are grateful to Iggi for the time given during his tenure.

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.

Key management remuneration

The management of the Trust is undertaken by the trustees, who do so on a voluntary basis and so are of the opinion there was no remuneration paid to key management personnel in the year to 31 March 2024.

Approved by order of the board of trustees on ...17.01.2025..... 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 2024 set out on pages ten to eighteen.

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

Date: 17 January 2025

Glasgow Saints

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,219	1,435	8,654	6,186
Charitable activities	4				
To advance public participation in the sport of football		20,636	-	20,636	20,275
Other trading activities	3	11,029	5,885	16,914	6,107
Total		38,884	7,320	46,204	32,568
EXPENDITURE ON					
Raising funds	5	2,660	-	2,660	518
Charitable activities	6				
To advance public participation in the sport of football		33,487	6,942	40,429	27,807
Total		36,147	6,942	43,089	28,325
NET INCOME		2,737	378	3,115	4,243
RECONCILIATION OF FUNDS					
Total funds brought forward		8,148	110	8,258	4,015
TOTAL FUNDS CARRIED FORWARD		10,885	488	11,373	8,258

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 10.

Glasgow Saints

Balance Sheet
30 April 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Stocks	11	3,617	-
Debtors	12	3,389	-
Cash at bank		7,810	9,068
		14,816	9,068
CREDITORS			
Amounts falling due within one year	13	(3,443)	(810)
NET CURRENT ASSETS		11,373	8,258
TOTAL ASSETS LESS CURRENT LIABILITIES		11,373	8,258
NET ASSETS		11,373	8,258
FUNDS	15		
Unrestricted funds:			
General fund		10,885	8,148
Restricted funds		488	110
TOTAL FUNDS		11,373	8,258

The financial statements were approved by the Board of Trustees and authorised for issue on ..17.01.2025..... and were signed on its behalf by:

.....
E Jones - Trustee

The notes on page 12 – 18 form part of these financial statements

1. ACCOUNTING POLICIES

General information

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Tangible fixed assets

All assets costing more than £1,000 are capitalised and valued at historic cost. Tangible fixed assets are depreciated over their useful life as follows:

Equipment - 20% on cost

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	8,654	6,186

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sponsorships	5,495	4,370
Training Kit Sales	2,115	677
Merchandise	3,419	208
Fundraising	5,885	852
	16,914	6,107

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Memberships	2,345	1,198
Game Fees	3,696	2,285
Training Fees	14,595	16,792
	20,636	20,275

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising	2,660	518

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
To advance public participation in the sport of football	39,439	990	40,429

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Bank Charges	245	194
Charitable Donations	7,292	4,144
Community Events	489	399
Counselling Sessions	1,280	585
Equipment	55	2,991
IT Software	144	18
League Fees	1,895	200
Printing, Postage & Stationery	33	90
Professional Fees	-	10
Referee Fees	1,200	1,300
Subscriptions	106	176
Training Kit	6,695	1,327
Pitch Fees	19,618	15,563
Training	200	-
Travel	187	-
	39,439	26,997

continued...

8. SUPPORT COSTS

	2024	2023
	£	£
Accountancy - IE Fee	990	810

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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11. STOCKS

	2024	2023
	£	£
Stock	3,617	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued income	321	-
Prepayments	3,068	-
	3,389	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,513	-
Other creditors	930	810
	3,443	810

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	14,328	488	14,816	9,068
Current liabilities	(3,443)	-	(3,443)	(810)
	10,885	488	11,373	8,258

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	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

continued...

15. MOVEMENT IN FUNDS

	At 1/5/23 £	Net movement in funds £	At 30/4/24 £
Unrestricted funds			
General fund	8,148	2,737	10,885
Restricted funds			
Fundraising - FvH	110	178	288
Sports Clothing	-	200	200
	110	378	488
TOTAL FUNDS	8,258	3,115	11,373

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,884	(36,147)	2,737
Restricted funds			
Fundraising - FvH	958	(780)	178
24Hr Beneficiaries	5,038	(5,038)	-
Act Now	1,124	(1,124)	-
Sports Clothing	200	-	200
	7,320	(6,942)	378
TOTAL FUNDS	46,204	(43,089)	3,115

Comparatives for 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 - FvH	110	-	110
TOTAL FUNDS	4,015	4,243	8,258

continued...

15. MOVEMENT IN FUNDS - continued

Comparative 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

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

17. PURPOSE OF FUNDS

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

Fundraising - FvH - 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.

24Hr Beneficiaries - Funds from the 24-hour charity football match were raised in order to support beneficiaries with a focus on welfare initiatives and cancer care.

ACT Now - To honour the memory of GSFC player Timothy "Timo" Chiwaula, who we lost in 2021, Glasgow Saints released a Charity T-shirt titled ‘Act Now

Sports Clothing – We offer a pay it forward option through our online shop which allows people to donate £5 (or multiples thereof), and we guarantee that all funds raised through the scheme will go directly towards providing sports clothing to players unable to meet these costs themselves. This facilitates involvement in training/games rather than being a barrier to participation.