REGISTERED CHARITY NUMBER: SC050958

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2025

for

Glasgow Saints

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

Contents of the Financial Statements
for the Year Ended 30 April 2025

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Reference and Administrative Details
for the Year Ended 30 April 2025

TRUSTEES	E Jones - Trustee J Watt - Secretary (resigned 28.10.24) I Christie - Sporting Director D T Taris - WNB Sporting Director G Steer - Community Director (resigned 24.4.25) K Moore - Treasurer (resigned 28.10.24) G Bains - Fundraising Director (resigned 28.10.24) G Bow - Communications Director (resigned 28.10.24) L Clelland - Equity Director (resigned 28.10.24) A Lundie - Finance Director (resigned 28.10.24) R Currie - Chairperson (appointed 28.10.24) L Bowie - Secretary (appointed 28.10.24) E McGowan - Treasurer (appointed 28.10.24) C Hunt - Finance Director (appointed 28.10.24) B Houston - Fundraising Director (appointed 17.2.25) R Gair - Communications Director (appointed 28.10.24) K Fraser - HR Director (appointed 28.10.24) E Cunningham - Equity Director (appointed 28.10.24)
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 2025. 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 Fridays, Saturdays and Sundays.

Players who can afford to contribute to pitch costs do so by way of monthly sub or donation into the Charity's 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 subsidies any shortfall in football finances with external sponsorship and merchandise sales, allowing for the club to welcome players regardless of their financial standing.

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 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 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

The 2024/25 season was a positive and eventful one for the men's section. Both Glasgow and Dennistoun reached the finals of the GCCL Cup and Shield respectively, narrowly missing out on silverware on what was nonetheless a strong and encouraging day for the club overall. These performances reflected continued progress across both squads in competitive football.

This season also marked a transition point for the club. Following the conclusion of the league campaign, Glasgow completed its final season in the GCCL before moving to the GDSFC for 2024/25, while Dennistoun remained within the GCCL structure. Across their fourth competitive season since formation, both squads continued to compete consistently, supported by the club's commitment to offering two training sessions per week and regular Sunday fixtures for players at both recreational and competitive levels.

A particular highlight of the year was Dennistoun Saints winning the GCCL Challenge Shield as part of the GCCL Cup competition. This represented the first trophy for the men's section and a fitting conclusion to the club's involvement in the GCCL ahead of the subsequent amalgamation with the GDSFC, where both squads now compete.

Beyond league football, the club continued to develop additional participation opportunities. Weekly Over 35s and community sessions, launched in 23/24 continued during the year, with activity paused in winter 25 pending a review of demand.

Glasgow Saints Women & Non-Binary 2022

During 2024/25, the Glasgow Saints WNB team maintained a strong and varied programme of activity. The team trained weekly at Riverbank School pitch and competed regularly at weekends in both the inclusive Piatto 5s League and the Glasgow Community Football 7s League. In October 24, the team further expanded its competitive offer by entering the SWRFL for the very first time, a 9-a-side league played fortnightly on Fridays, representing a step up in both competitiveness and commitment.

In response to increased participation linked to the introduction of 9s football, the club entered two teams; Glasgow Saints Black and Glasgow Saints White, into both the Summer and Autumn Piatto 5s leagues. League placement was determined by prior season results, resulting in both teams moving up a division in the Summer League. While this presented challenges, particularly in maintaining provision for beginners, both teams completed full league programmes. The Summer League concluded with Saints Black finishing eighth in the Championship and Saints White finishing sixth in the Premiership. Performance improved in the Autumn League, with Saints Black returning to League 1 and producing more balanced results, while Saints White remained competitive in the Premiership.

Over the winter period, one WNB team competed in the Glasgow Community Football 7s Clyde League (Spring League), intentionally selected as a developmental environment alongside the more competitive 9s programme. The league ran monthly from January to April, with Glasgow Saints finishing third. Notably, Natalia Kasmeridi again secured top goal scorer honours, reflecting both individual and team progress.

The introduction of the SWRFL 9s league proved to be a significant milestone. Despite the higher demands and required travel, the team finished third and received positive feedback from opposition teams regarding conduct and sportsmanship. Player feedback gathered through an anonymous survey indicated a high level of enjoyment and satisfaction with the league. As a result, the decision was taken to re-enter the SWRFL for the forthcoming season, despite challenges arising from changes to the league's inclusion policy following an SFA policy shift. While this was not aligned with the club's inclusive values, the decision was made in the interests of maintaining meaningful competitive opportunities for players within a limited women's football landscape.

Glasgow Saints Autism & Neurodiversity Team (2024)
The Glasgow Saints Autism and Neurodiversity Team was established to provide children and young people aged 10-16 with a safe, inclusive and supportive environment to engage in team sport, build confidence, and develop both sporting and life skills.

Delivered in partnership with Team United and led by Glasgow Saints member coaches, the programme provides weekly training sessions alongside opportunities to take part in competitive fixtures. Coaching is tailored to support young people with autism/neurodiversity, with a strong emphasis on inclusion, understanding individual needs, and recognising strengths.

The team held its first training session on 31 May 2024, marking the beginning of a structured programme focused not only footballing skills, but also on communication, teamwork, resilience, and enjoyment. Following several months of development, the team reached a significant milestone with its first league appearance in September 2024, demonstrating what can be achieved when barriers to participation are actively removed.

The Glasgow Saints Autism and Neurodiversity Team is committed to creating positive experiences and a strong sense of belonging for every player. Plans are already in development to expand the programme to include an over-16s section, ensuring continuity of opportunity as players progress beyond the current age group.

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: £225.

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 28th February 2025, in conjunction with Leap Sports' Football v Homophobia month, Glasgow Saints held its third open training session against homophobia. As was the case with previous years, 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 by using 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 fund the valuable work carried out by The Sidelines Podcast; a queer women led podcast who regularly highlight small grassroots inclusive clubs like our own. The open session attracted around 60 players from all across Glasgow and raised £886 with £443 going to Gender Goals, £221 to The Sidelines Podcast and £221 to our own Glasgow Saints Charity.

The event was a huge success and the club looks forward to its return in 2026.

Pride March 2025
Ahead of Glasgow's Pride event 2025, concerns were raised about links between the event organisers and companies reported to have investments or profit connected to the ongoing situation in Palestine. Given Glasgow Saints founding values and our previous participation in active fundraising for Palestine, this prompted internal discussion about whether we should continue to take part in the official march or align ourselves with the proposed radical "No Pride in Genocide" bloc.

Discussions took place internally, with those attending or stewarding recognising that this was an individual choice and that people held a range of views. Options were shared openly, including remaining with the official march, offering representation in the radical bloc, or supporting those who chose to march outside the official structure. Following these conversations, Glasgow Saints ultimately marched as part of the "No Pride in Genocide" bloc.

Food and Clothing Donations
To the end of the financial year this report relates to, Glasgow Saints have donated approximately **191 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", The Women's Support Project and Time & Space.

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 2025, the club organised special weeks focused on donations, allowing players to contribute instead of paying training or match fees.

Saints have also held individual events encouraging attendees to bring donations for Whitehill Secondary School's One Stop Shop. In the year this report relates to, this included handing over donations at The Spring and Christmas Fayres 2024. As Whitehill School 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 2024
Between Saturday 13th July and Saturday 20th July 2024, Glasgow Saints held our second "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.

Saints helped facilitate volunteers for local charities and community groups including our friends at "Kindness Homeless Street Team" and the week ended with players and members taking part in Glasgow's Pride March in the "No Pride in Genocide" Bloc.

Amongst other things, volunteers played an active role in supporting the local community by taking part in a coordinated litter-picking effort across the streets of Dennistoun, helping to improve the local environment and create a cleaner, more welcoming area for residents and visitors alike. In addition, volunteers gave their time to support vulnerable individuals by assisting with the preparation and serving of hot meals at George Square in partnership with the Kindness Homeless Street Team. This work provided not only practical support for people experiencing homelessness, but also an opportunity for positive human interaction, dignity, and compassion, reinforcing the importance of community solidarity and collective responsibility.

FINANCIAL REVIEW

Financial position

For the year ended 30 April 2025, the charity incurred a net deficit of £4,405 (2024: surplus of £3,115). At 30 April 2025 total reserves stood at £6,968 (2024: £11,373), with £5,567 of these being unrestricted, free reserves (2024: £10,885) and £1,392 being restricted (2024: £488).

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 formly 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.

FINANCIAL REVIEW

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.

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£4,000. At 30 April 2025, unrestricted reserves totalled £5,576 (2024: £10,885). These unrestricted funds will be used to further the charity's objectives in 25/26.

Restricted funds of £1,392 (2024: £488) were held over year end for use on FvH participation/coaching, clothing and/or equipment for players otherwise unable to meet these costs themselves, and designated team sponsorship.

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 eleven Trustees listed in this report have either served the full 24/25 year since the last Annual General Meeting of 2024, or concluded the year having been appointed during this period. Only one other member has served on the Glasgow Saints Board during this time - Greg Steer who was elected as Community Director at the 2024 AGM and who subsequently resigned his post on 24.4.25. The Board of 24/25 are grateful to Greg 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.

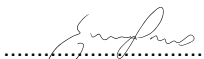
Management: The Glasgow Saints Board of Trustees convene once every 8 weeks and are responsible for the Charities governance, financial decision making and strategic direction. Follow-up meetings between Trustees are held as and when they are called. All Glasgow Saints Trustee meetings are minuted, with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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2025.

Approved by order of the board of trustees on 27.1.26 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 2025 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: 28 January 2026

Glasgow Saints

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,098	25	1,123	8,654
Charitable activities	4				
To advance public participation in the sport of football		14,937	-	14,937	20,636
Other trading activities	3	4,185	1,800	5,985	16,914
Total		20,220	1,825	22,045	46,204
EXPENDITURE ON					
Raising funds	5	-	-	-	2,660
Charitable activities	6				
To advance public participation in the sport of football		25,529	921	26,450	40,429
Total		25,529	921	26,450	43,089
NET INCOME/(EXPENDITURE)		(5,309)	904	(4,405)	3,115
RECONCILIATION OF FUNDS					
Total funds brought forward		10,885	488	11,373	8,258
TOTAL FUNDS CARRIED FORWARD		5,576	1,392	6,968	11,373

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 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Stocks	11	2,537	3,617
Debtors	12	3,664	6,670
Cash at bank		1,757	4,529
		7,958	14,816
CREDITORS			
Amounts falling due within one year	13	(990)	(3,443)
NET CURRENT ASSETS		6,968	11,373
TOTAL ASSETS LESS CURRENT LIABILITIES		6,968	11,373
NET ASSETS		6,968	11,373
FUNDS	15		
Unrestricted funds:			
General fund		5,576	10,885
Restricted funds		1,392	488
TOTAL FUNDS		6,968	11,373

The financial statements were approved by the Board of Trustees and authorised for issue on 27.1.26 and were signed on its behalf by:

.....
E McGowan - Trustee

The notes on pages 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.

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.

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1. ACCOUNTING POLICIES - continued

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.

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

	2025	2024
	£	£
Donations	123	8,654
Grants	1,000	-
	1,123	8,654

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Sported Foundation	1,000	-

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	513	-
Sponsorships	2,150	5,495
Training Kit Sales	1,393	2,115
Merchandise	1,343	3,419
Fundraising	-	5,885
Pitch Hire	586	-
	5,985	16,914

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Memberships	1,250	2,345
Game Fees	1,498	3,696
Training Fees	12,189	14,595
	14,937	20,636

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising	-	2,660

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
To advance public participation in the sport of football	25,280	1,170	26,450

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Bank Charges	79	245
Charitable Donations	256	7,292
Community Events	107	489
Counselling Sessions	1,320	1,280
Equipment	51	55
IT Software	342	144
League Fees	800	1,895
Printing, Postage & Stationery	24	33
Referee Fees	440	1,200
Subscriptions	187	106
Training Kit	3,930	6,695
Pitch Fees	16,988	19,618
Insurance	632	-
Training	50	200
Travel	-	187
Award & Team Events	74	-
	25,280	39,439

continued...

8. SUPPORT COSTS

	2025	2024
	£	£
Independent Examination	1,170	990

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

continued...

11. STOCKS

	2025	2024
	£	£
Stock	2,537	3,617

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	281	-
Digital Wallets	2,917	3,281
Accrued income	-	321
Prepayments	466	3,068
	3,664	6,670

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	2,513
Other creditors	990	930
	990	3,443

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Current assets	6,566	1,392	7,958	14,816
Current liabilities	(990)	-	(990)	(3,443)
	5,576	1,392	6,968	11,373

Comparatives for analysis of net assets between funds

	Unrestricted funds	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

continued...

15. MOVEMENT IN FUNDS

	At 1/5/24 £	Net movement in funds £	At 30/4/25 £
Unrestricted funds			
General fund	10,885	(5,309)	5,576
Restricted funds			
Fundraising - FvH	288	-	288
Sports Clothing	200	25	225
NBM Construction	-	79	79
Suburban Taverns	-	800	800
	488	904	1,392
TOTAL FUNDS	11,373	(4,405)	6,968

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,220	(25,529)	(5,309)
Restricted funds			
Sports Clothing	25	-	25
NBM Construction	1,000	(921)	79
Suburban Taverns	800	-	800
	1,825	(921)	904
TOTAL FUNDS	22,045	(26,450)	(4,405)

Comparatives for 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

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	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

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025 (2024: nil)

17. PURPOSE OF FUNDS

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

Fundraising - FvH - Funds reserved for the sole purpose of advancing participation and/or furthering career opportunities within the footballing sector for those who self-identify as LGBTQ+

24Hr Beneficiaries - Funds from the 24-hour charity football match were raised in order to support beneficiaries from within the footballing sector; 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'. 50% of proceeds were raised for the purpose of being donated to Ignite Theatre Group; a local Charity operating within a sector that Timo held close links to.

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.

NBM Construction - Sponsorship funds donated to the club for sponsorship of one of our teams. Funds restricted for use by the designated team only.

Suburban Taverns - Sponsorship funds donated to the club for sponsorship of one of our teams. Funds restricted for use by the designated team only.