

**SEAL DUNFERMLINE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SEAL DUNFERMLINE

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# SEAL DUNFERMLINE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

Seal is a charity working to support disadvantaged young people in West Fife.

Our charitable objects are:

- The advancement of education through the provision of tailored, person-centred learning experiences.
- The advancement of health, especially mental health and emotional well-being.
- The advancement of citizenship social engagement and inclusion.
- The organisation of recreational activities, with the object of improving the conditions of life for young people participating in programmes run by the organisation.
- The relief of those in need by reason of ill-health, disability, financial hardship or other disadvantage.

Seal Dunfermline aims to provide support and design activities that make a constructive difference to the lives of the children and young people we work with through increasing confidence, self-esteem and emotional wellbeing. By achieving this it also has a positive impact on families and schools.

#### Overview

Seal Dunfermline is an independent charity providing services in the West of Fife to children and young people between the ages of 8-21. Our referrals are mainly received from statutory partners notably health, social work and education. We also receive and process direct referrals from parents and carers. During the year the staffing team comprised of complement of six part time staff, four volunteers and a governing board comprising of nine trustees.

Seal Dunfermline is well-established and known amongst local community organisations and statutory partners. Our networks allow us to engage with other agencies for whom we provide additional and complementary support as part of a 'whole family wellbeing' approach to those experiencing challenges and difficulties in their lives.

We work according to the principles of co-production. Accordingly, our services are developed in partnership with those whom we support. During the lifetime of the charity the profile of those referred to Seal has changed over time. As a result, our service has adapted accordingly. This underlines the importance and need to ensure that our services are responsive to changing demand and are strategically aligned to national and local policies. Post-Covid there have been an increase in the number of referrals of children and young experiencing challenges around socialisation and coping skills in group environments. There has been a continuing trend of referrals for young people experiencing additional challenges related to neurodivergent conditions including Autistic Spectrum Disorders (ASD), attention deficit hyperactivity disorder (ADHD) as well as poor mental health and wellbeing and learning disability. Specific issues experienced by many of those referred include social isolation, low self-esteem, difficulties developing and sustaining peer relationship and lack of confidence. These can significantly impact on emotional and behavioural difficulties at home, school and in the community. Our philosophy therefore aligns with the core principles of GIRFEC (Getting it Right for Every Child) and the associated SHANARRI indicators (Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible, Included).

# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Trustees' works in 2024-25

##### Treasurer's Report

*SEAL Dunfermline has enjoyed a financially strong year, supported by generous funding from a wider range of grant-giving organisations including Fife Council, The Postcode Lottery, The National Lottery and the Community Mental Health and Wellbeing Fund administered by Fife Voluntary Action. We are grateful for this breadth of support, which not only sustains our services but also strengthens valuable relationships with partners across our community.*

*This healthy financial position has also enabled us to take an important step forward in planning for the future. We have begun to establish structured reserves, including a designated contingency reserve and a buildings maintenance fund. These reserves are not simply money held back, but they are a framework that gives the organisation stability, resilience, and clarity in how resources are managed.*

*We are also proud to be a Living Wage employer, ensuring our staff are paid fairly and recognised for the vital work they do, something we believe is especially important in the current economic climate.*

*Looking ahead, the Board of Trustees will continue to review and develop these reserves through 2025/26, ensuring we balance prudent financial planning with our commitment to investing in the people and projects at the heart of SEAL Dunfermline's work. We also enter the new year with ambitious funding targets, continuing to seek support from a diverse range of sources to strengthen and grow our impact.*

##### Funding

Fife Council continues to be the main funder of the charity. In March 2024 the charity was informed that the Council had agreed to ongoing funding as part of a renewed service level agreement. Other main funding sources during the year was the final instalment of a three-year grant from the National Lottery Community Fund. The charity was also successful in applying for a one-off grant from the Postcode Lottery. The charity also successfully applied for Year 3 monies from the Scottish Government Community Mental Health Fund which allowed the charity to build on the success of the 'Step Forward' 16-plus transition to adulthood project.

During the year Seal partnered with Abbey Social a new social enterprise who undertook a number of fundraising activities on the charity's behalf including a wine and music afternoon at Fire Station Creative and a fun activity at a Christmas Fayre held at Carnegie's birthplace museum. Seal was nominated charity by the local branch of Primark as their Christmas charity. Thanks to the generosity of customers and staff Seal received a cheque for £1,290. In addition, all group members were presented with gifts of clothing.

As a small organisation we appreciate that the funding landscape for small organisations such as ours can be challenging. Funding and our reserves will continue to be kept under review. New grant applications are planned in 2025/26 to source income when the current National Lottery Community Fund grant comes to an end.

Seal continues to generate some income from room hire much of which has been reinvested in building refurbishments. Throughout the year rooms were booked by social work colleagues to undertake work with children and families.

##### Board of Trustees

During the year the composition of the Board has been stable. Additional trustees were appointed increasing the size of the Board from to nine. The trustees have met regularly over the year focussing on a governance tasks and strategic and policy development. During the year the Board reviewed and updated the charity's strategic risk register and where feasible have sought to implement mitigating actions.

##### Policy Development and Review

Seal has a rolling programme of policy reviews. As part of our commitment and obligation to protecting children and young people, our Child Protection and Safeguarding Policy and associated guidelines were again reviewed in February 2024. Throughout the year the Board also undertook a review of other policies as part of a planned schedule. This included further revisions to the Child Protection and Safeguarding policy.

In preparation for changes to the PVG Scheme that will come into effect in 2025 the charity developed new policies. Existing policies and guidelines will also be amended where appropriate.

# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Premises and Equipment**

Income from room hire has allowed the charity to invest in building improvements. These have included the replacement of lighting with LED units with the twin aims of lowering our energy costs and reducing our environmental impact. Carpets in the dining/craft room and entrance hallway were replaced with non-slip flooring providing a safer and more hygienic environment. Worn carpets in the main room were also replaced. Further improvements to the kitchen area are also planned when finances allow.

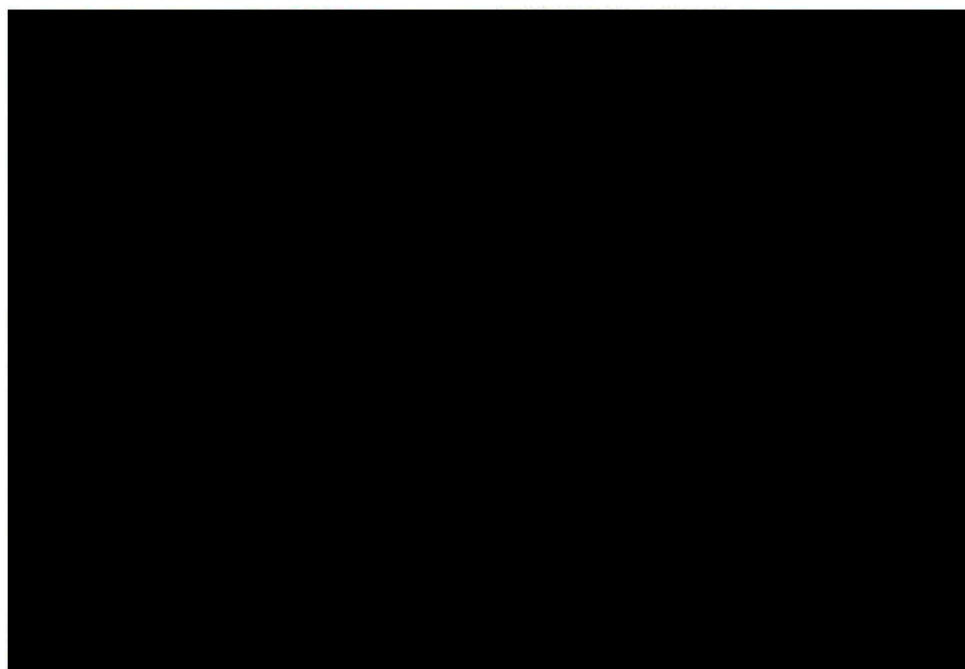
### **Service Delivery**

#### Group Work

Group work was delivered on Tuesdays and Thursdays throughout school term-time. For much of the year the service was operating at full capacity with 32 children and young people during term time. Demand for services was such that we received 24 referrals throughout the year and at the year-end 9 children and young people referred to the project were on a waiting list.

Activities undertaken during the year included;

- Developing character strengths
- Exploring emotions
- Wellbeing check-ins
- Making sensory bottles and kindness jars
- Developing social skills through games
- Army sessions with the Army Engagement Team
- Careers and skills development activities
- Team work
- Baking
- Arts and crafts

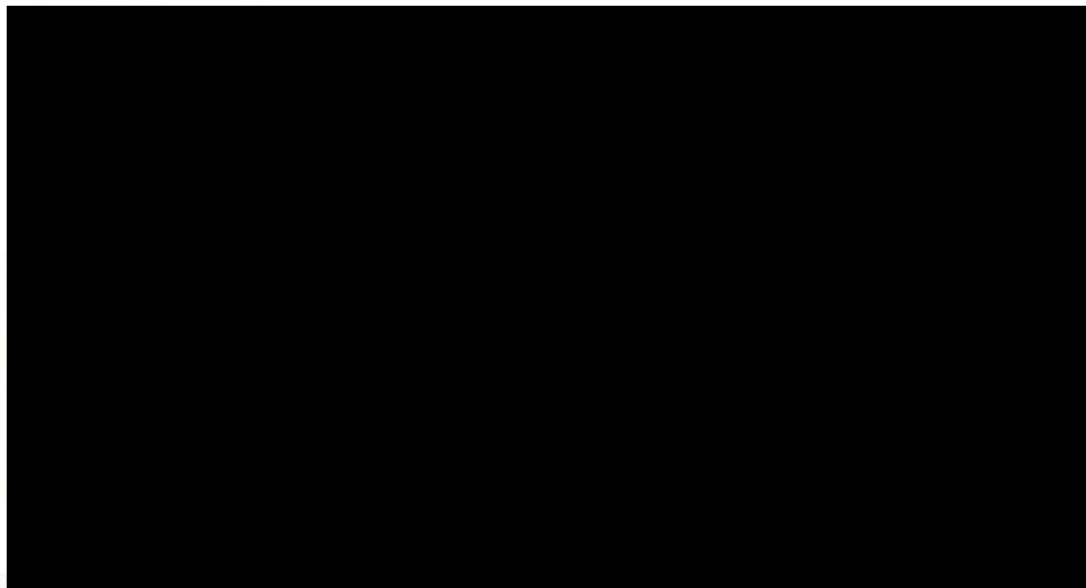


## SEAL DUNFERMLINE

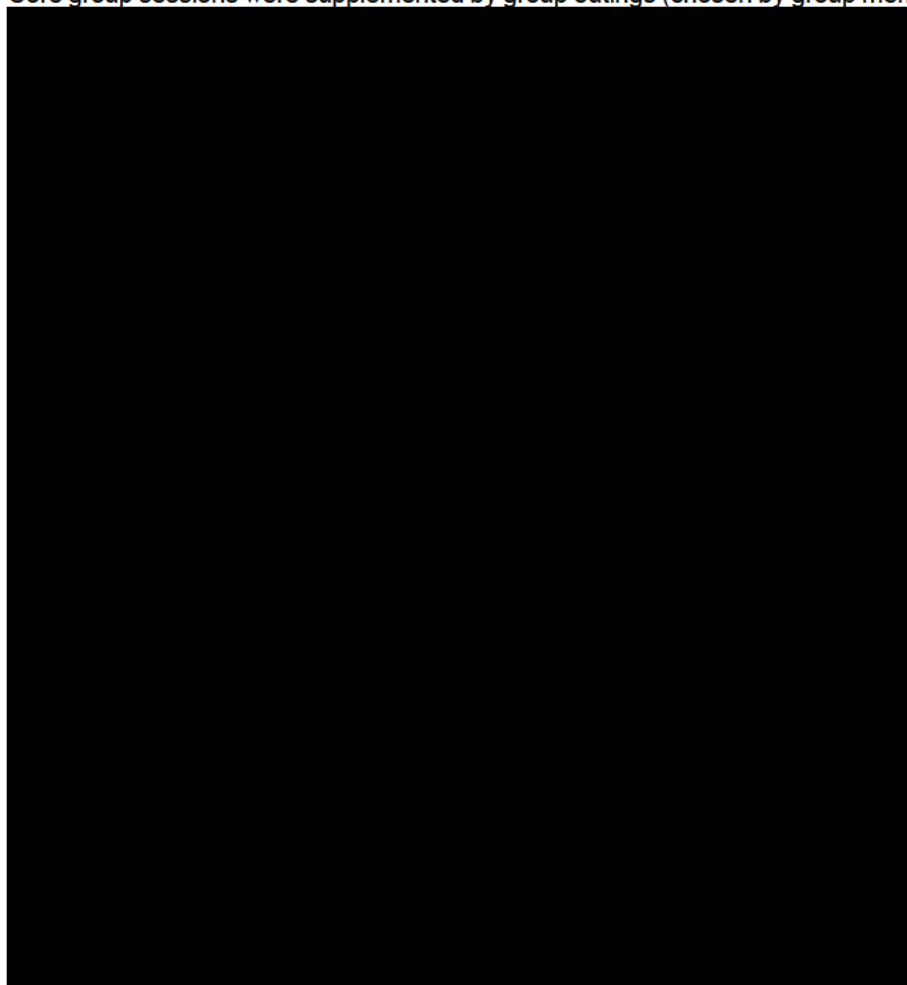
### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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Core group sessions were supplemented by group outings (chosen by group members) over the holiday periods.



At various times during the year the project was operating at capacity and there was a steady flow of referrals from professionals as well as families.

# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

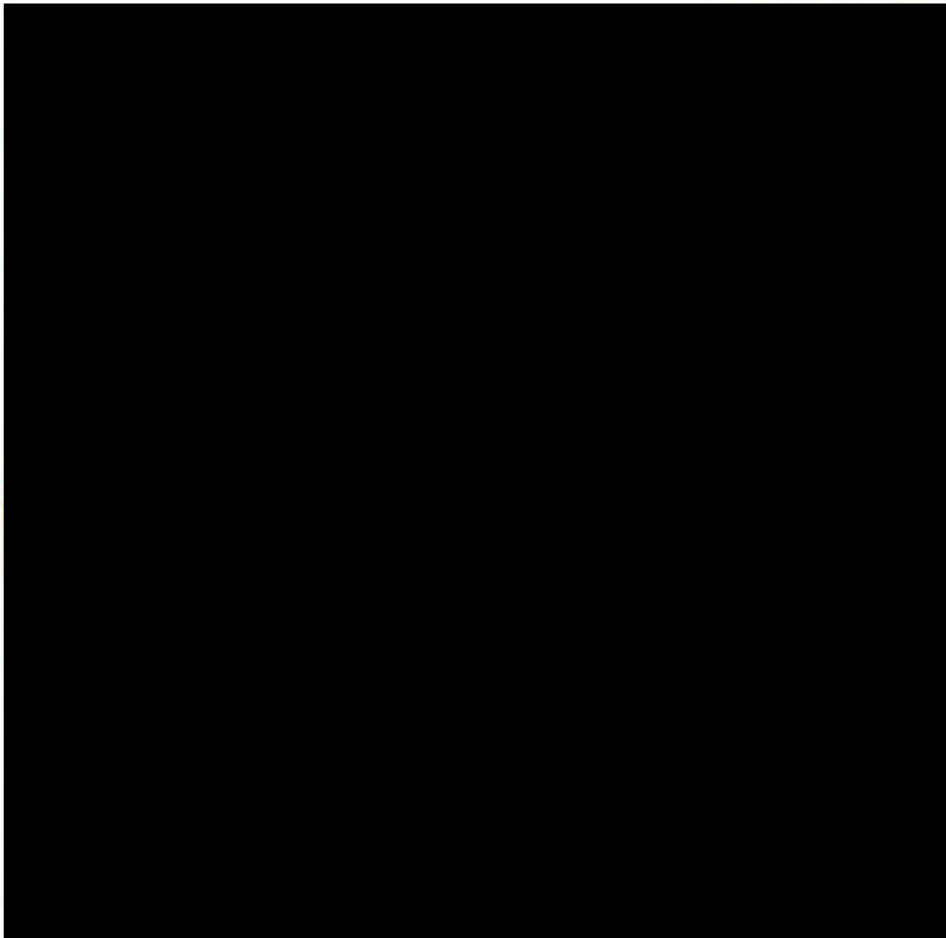
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#### Step Forward

Following the success of the 22/23 and 23/24 cohorts, the Step Forward project for older young people ran for a third year with funding provided by the year Scottish Government Mental Health and Wellbeing Fund managed by the Fife Voluntary Action.

Activities included:

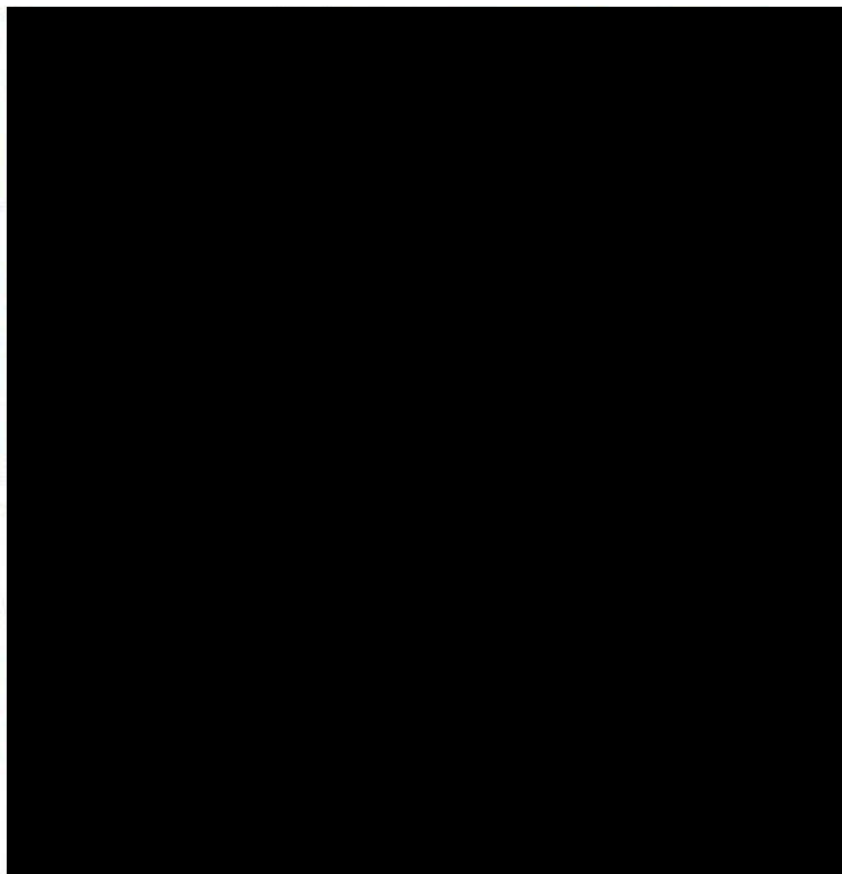
- Goal setting using GROW coaching model
- Discussing future aspirations
- Developing a growth mindset
- Developing cooking and baking skills
- Emotional regulation, coping strategies and mindfulness
- Positive and negative relationships (including romantic relationships)
- Consent
- Positivity jars
- Reframing negative thoughts
- Volunteering in the community
- Outings to Escape Room and a trip to Edinburgh



# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



Every group member saw an increase in their wellbeing score during the project. We reflected on the project at the end of the year. Some feedback and comments from group members are included below.

Reflection on Step Forward project	
The highlight of the project was: Everything!	
The nice thing that happened: Meeting friends	The things I learned: How to cope with anxiety and stress
Mini goals I achieved: - Went to college to feel more relaxed - Got this chance to know how to do it - Got in touch with college	I'm grateful for: Everything! Getting the chance to try new things
Words I would use to describe the project: Fun, good, interesting	What I'll take with me: A good mindset

Reflection on Step Forward project	
The highlight of the project was: Socialising with everyone in the group	
The nice thing that happened: The songs we did with the positive notes was really nice	The things I learned: I learned a lot about positive and negative relationships
Mini goals I achieved: I managed to get the volunteering sorted out	I'm grateful for: The opportunity to come to this group as it gets me out of the house
Words I would use to describe the project: Fun, interesting, educational, helpful	What I'll take with me: Memories of the songs that I went to on the project

Reflection on Step Forward project	
The highlight of the project was: Being consistent at ordering my own food	
The nice thing that happened: I helped a lady with her order	The things I learned: Some things are mostly all in my head
Mini goals I achieved: Focusing on my diet being consistent making new friends	I'm grateful for: Having a group of people to talk to about my life
Words I would use to describe the project: Helpful, exciting, kind, fun, friendly	What I'll take with me: New food, confidence, a sense of purpose for myself

Seal was successful in applying for a grant to run a new programme in 25/26. In consultation with our young people the focus will be on individual identity.



# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Financial review

The charity held funds at 31st March 2025 amounting to £100,779 (2024 - £60,510). The balance on the restricted funds at 31 March 2025 was £63,738 (2024 - £31,575). The remaining balance of £37,041 was unrestricted funds (2024 - £28,935).

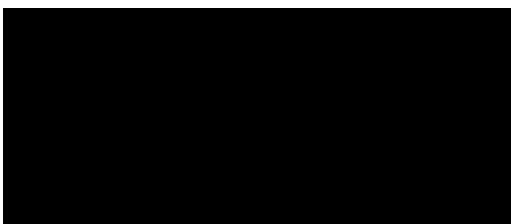
It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. This is to ensure that should they project be unable to continue, sufficient funds are available to meet liabilities (including any redundancy costs) and ensure that work is run down on an orderly basis. Seal has now set aside monies in a Charities Aid Foundation (CAF) Bank interest-bearing account for this purpose and trustees will review the level of reserves on an ongoing basis. It is the opinion of trustees considers that current reserves are sufficient to cover costs and liabilities in the event of a significant drop in funding that might mean the charity is not in a position to continue.

The trustees have assessed the major risks to which the association is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation constituted on 31st October 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:



### Charity Information

Charity Number (Scotland)  
SC009294

Principal Address  
Seal House  
12 Halbeath Road  
Dunfermline  
KY12 7QX

All of the association trustees are appointed or reappointed by the members at our annual general meeting, which is held around October/November each year. All trustees are voluntary and unremunerated.

# SEAL DUNFERMLINE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Staffing

The staffing team has remained stable over the year. Two staff were on maternity leave and following competitive interview temporary cover posts were offered to two people from our pool of trustees. The charity is fortunate to employ skilled and experienced staff team. Three of our four part-time group leaders are qualified and registered teachers and have access to relevant professional training in their primary occupations which has helped to offset training costs and ensure that the staff we employ are competent. The other part-time group leader has a degree in learning disabilities and experience of working in other children and family settings which enhances the skill mix within the staff team.

The service continues to operate on the basis of a minimum of two adults being present at each group session in order to ensure a safe working environment. Throughout the year paid staff were supplemented with four volunteers.

In 2024 Seal became a Real Living Wage Employer and provided our main funder Fife Council with a Fair Pay statement setting out our commitment to ensuring that we meet our associated obligations. Our salaries remain competitive with similar posts in the sector and through careful budgeting the project was able to pay staff an inflation linked hourly wage increase that retained differentials linked to the current Real Living Wage.

### Future Plans

Securing ongoing funding is a priority. The Board are aware that this will be critical in 2025/26 as the charity will no longer be in receipt of National Lottery Community Fund support. Based on responses to a parent's survey undertaken in 2024 and anecdotal feedback there is undoubted potential for the charity to grow and expand beyond its core group work role. Accordingly, two grant applications are in preparation to employ a service manager and extend the current group work service from bi-weekly to weekly for all four groups. Any future development, however, will be subject to the availability of funding which in turn is likely to be contingent on continued grant support from Fife Council our main funder and referrer.

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

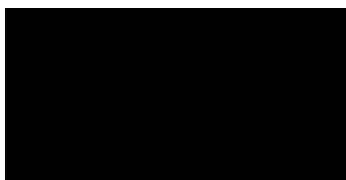
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the incoming resources and application of resources of the association for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



# SEAL DUNFERMLINE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEAL DUNFERMLINE

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I report on the financial statements of the association for the year ended 31 March 2025, which are set out on pages 10 to 18.

### Respective responsibilities of trustees and examiner

The association's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

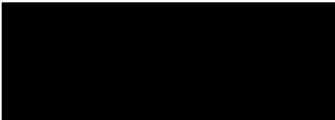
### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thomson Cooper Accountants  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

Dated: 27 October 2025

# SEAL DUNFERMLINE

## STATEMENT OF RECEIPTS AND PAYMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts:</u></b>					
Donations and legacies	2	5,514	-	5,514	4,285
Charitable activities	4	13,871	70,553	84,424	61,025
Rental income	3	5,248	-	5,248	1,853
Other income	5	5,447	-	5,447	1,977
<b>Total Receipts</b>		30,080	70,553	100,633	69,140
<b><u>Payments on:</u></b>					
Charitable activities	6	8,268	52,096	60,364	54,572
<b>Net incoming resources before transfers</b>		21,812	18,457	40,269	14,568
Gross transfers between funds		(13,706)	13,706	-	-
<b>Net income for the year/ Surplus in the year</b>		8,106	32,163	40,269	14,568

# SEAL DUNFERMLINE

## Statement of Balances

AS AT 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Bank and deposit balances</b>					
Bank and deposit					
balances brought forward		28,935	31,575	60,510	45,942
payments in year		8,106	32,163	40,269	14,568
Bank and deposit	11				
balances carried forward		37,041	63,738	100,779	60,510
<b>Debtors</b>					
PAYE and wages		545	-	545	-
<b>Liabilities</b>					
Other creditors		1,008	-	1,008	996
		1,008	-	1,008	996

The Accounts were approved by the Trustees on 27 October 2025

Signed for and on behalf of the Trustees



# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Seal Dunfermline is a Scottish Charitable Incorporated Organisation constituted on 31st October 2016. The principal address is Seal House, 12 Halbeath Road, Dunfermline, KY12 7QX.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the association's governing document the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised on a receipts and payments basis.

Cash donations are recognised on receipt.

##### 1.5 Expenditure

Charitable expenditure includes direct and indirect costs of the charity. Indirect costs have been allocated between costs of activities in the furtherance of charitable objectives, and governance based on staff time and usage.

Governance costs include any costs in relation to audit and accountancy work, legal and professional advice, and consultancy costs associated with constitutional and statutory requirements.

Resources expended are included in the Statement of Receipts and Payments, inclusive of any VAT which cannot be recovered.

Support costs have been allocated between activities undertaken directly and charitable activities based on the number of staff involved in each area

# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Donations and legacies

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	5,514	5,514	4,285
<b>Donations and gifts</b>			
Miscellaneous	5,514	5,514	4,285
	5,514	5,514	4,285

### 3 Rental income

	Total 2025 £	Total 2024 £
Rental income	5,248	1,853

### 4 Charitable activities

	Total 2025 £	Total 2024 £
Performance related grants	84,424	61,025
Analysis by fund		
Unrestricted funds - general	13,871	2,400
Restricted funds	70,553	58,625
	84,424	61,025
<b>Performance related grants</b>		
Fife Council - Section 10	45,812	34,108
UK Youth	-	2,400
Lottery Fund	30,612	14,610
Fife Voluntary Action	8,000	9,907
	84,424	61,025

# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Other income

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Bank Interest	402	402	114
Other income	5,045	5,045	-
SDS Income	-	-	1,863
	<u>5,447</u>	<u>5,447</u>	<u>1,977</u>

### 6 Charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2023 £
Staff costs	-	12,924	12,924	-	13,777
Equipment office and group	198	576	774	638	1,470
Holiday and group activities	-	7,713	7,713	-	5,608
Group running costs	395	4,836	5,231	251	4,382
	<u>593</u>	<u>26,049</u>	<u>26,642</u>	<u>889</u>	<u>25,237</u>
Share of support costs (see note 9)	5,484	24,897	30,381	569	26,128
Share of governance costs (see note 9)	-	3,341	3,341	-	3,207
	<u>6,077</u>	<u>54,287</u>	<u>60,364</u>	<u>1,458</u>	<u>54,572</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	6,077	2,191	8,268	1,458	1,458
Restricted funds	-	52,096	52,096	-	53,114
	<u>6,077</u>	<u>54,287</u>	<u>60,364</u>	<u>1,458</u>	<u>54,572</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.



# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	6
	<u>6</u>	<u>6</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	34,590	35,147
Social security costs	58	-
Other pension costs	-	17
	<u>34,648</u>	<u>35,164</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	19,379	2,345	21,724	19,140	2,247	21,387
Staff travel expenses	-	-	-	292	-	292
Heat and light	2,984	-	2,984	2,164	-	2,164
Cleaning	85	-	85	27	-	27
Bank charges	120	-	120	60	-	60
Insurance	451	-	451	442	-	442
Telephone	401	-	401	609	-	609
Sundry expenses	123	-	123	656	-	656
Property repairs and maintenance	6,427	-	6,427	2,738	-	2,738
Subscriptions	227	-	227	-	-	-
Computer running costs	184	-	184	-	-	-
Independent examination costs	-	996	996	-	960	960
	<u>30,381</u>	<u>3,341</u>	<u>33,722</u>	<u>26,128</u>	<u>3,207</u>	<u>29,335</u>

The charity initially identifies the costs of the support function. It then identifies which costs relate to the governance function. Having identified its governance costs, the remaining support costs, together with governance costs are apportioned between key charitable functions undertaken in the year.

The support and governance costs are apportioned on a direct basis.

# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	-	17

The association operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the association in an independently administered fund.

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

#### Year Ended 31 March 2025

	Movement in funds				
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Fife Council - Section 10	16,307	45,812	(15,450)	-	46,669
Persimmon Homes	276	-	-	-	276
Co-op	471	-	-	-	471
Tesco	24	-	-	-	24
Lottery Fund	-	16,741	(30,447)	13,706	-
Sports Relief	53	-	-	-	53
Tesco 2	350	-	-	-	350
Amazon Wishlist	125	-	-	-	125
Summer of Play	1,334	-	-	-	1,334
Adult MH&WB	12,126	8,000	(6,199)	-	13,927
Barbara Just Giving	509	-	-	-	509
	<u>31,575</u>	<u>70,553</u>	<u>(52,096)</u>	<u>13,706</u>	<u>63,738</u>

# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Restricted funds

(Continued)

#### Year Ended 31 March 2024

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Fife Council - Section 10	-	34,109	(17,802)	-	16,307
Persimmon Homes	276	-	-	-	276
Co-op	471	-	-	-	471
Youthlink Art Project Grant	16	-	(41)	25	-
Tesco	24	-	-	-	24
Lottery Fund	983	14,609	(30,031)	14,439	-
Sports Relief	53	-	-	-	53
Tesco 2	350	-	-	-	350
Amazon Wishlist	125	-	-	-	125
Summer of Play	1,334	-	-	-	1,334
Adult MH&WB	7,004	9,907	(4,785)	-	12,126
Barbara Just Giving	964	-	(455)	-	509
	<u>11,601</u>	<u>58,625</u>	<u>(53,114)</u>	<u>14,464</u>	<u>31,575</u>

**Art Project:** This fund is to provide for art mural creation and renovation of outside area.

**Sports Relief:** This provides for the replacement of carpets.

**Persimmon Homes:** This fund is to assist with the purchasing of karate uniforms.

**Co-op:** This fund is to assist with karate lessons.

**Tesco:** This fund is to assist with the comic project.

**Lottery Fund:** This fund is to assist with the cost of direct salaries.

**Amazon Wishlist:** This fund is to be used for purchasing items from Amazon wishlist that the groups prepared.

**Tesco 2:** This provides for mindfulness sessions.

**Adult MH&WB:** This fund is to assist with the charity's Step Forward Group, a separate project for old members from 17 to 21 years old.

**Barbara Just Giving:** This funding is to assist with the purchasing of music equipment and arts & craft.

**Fife Council:** This funding is to assist with the provision of services

**Summer of Play:** This funding was to provide summer activities.

# SEAL DUNFERMLINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 13 Unrestricted funds -

These are unrestricted funds which are material to the association's activities.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	28,935	30,080	(8,268)	(13,706)	37,041
	=====	=====	=====	=====	=====

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	34,342	10,515	(1,458)	(14,464)	28,935
	=====	=====	=====	=====	=====

### 14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).