

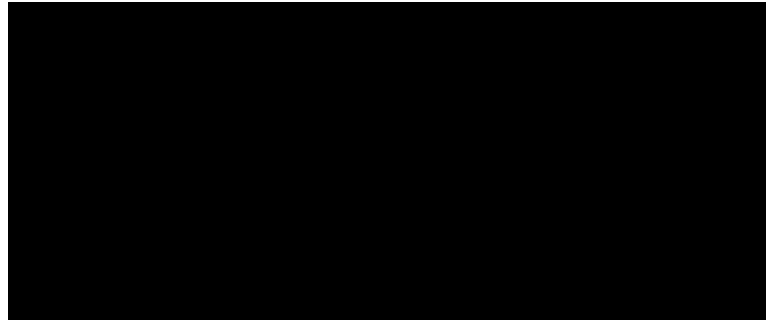
Charity registration number SC043752 (Scotland)

FAIRFIELD COMMUNITY SPORTS HUB SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

FAIRFIELD COMMUNITY SPORTS HUB SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees




Charity number (Scotland)

SC043752

Principal address

Drumgeith Pavilion
Drumgeith Road
Dundee
DD4 0JX

Independent examiner


Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

Bankers

Clydesdale Bank
7/8 High Street
Dundee
DD1 1SS

FAIRFIELD COMMUNITY SPORTS HUB SCIO

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FAIRFIELD COMMUNITY SPORTS HUB SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 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 articles and memorandum, 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

The charity exists to:

- Advance public participation in sport and physical activity.
- Provide facilities for recreation and community development.
- Promote health, wellbeing, and inclusion within the Fairfield and wider Dundee community.

Support educational and training opportunities, particularly for young people.

Achievements and performance

Significant activities and achievements against objectives

During this year the Hub has continued to provide a wide range of community, sporting and wellbeing activities. Highlights include:

- Delivery of regular **football programmes** for children, young people, and adults, including work within local primary schools to provide football sessions that build skills, confidence, and healthy habits.
- Establishment of **new women's walking football sessions**, encouraging physical activity, reducing isolation, and improving wellbeing for women over 50.
- Launch of community health and family engagement programmes such as **Pram Walking** for parents and carers, and **Mini & Tiny Jamesies** sessions supporting early years development through sport and play.
- Expansion into creative and employability opportunities through the **Young Start "Innostitch" project**, offering children's craft classes as well as employability courses to support skills development and pathways to work.
- Ongoing operation of the **Fairfield Food Larder**, providing affordable and dignified food access for local residents.
- Significant progress on the **Community Asset Transfer** for Fairfield Park, Balerno Education Centre, and adjacent land, positioning the Hub for long-term sustainability and access to new funding streams.
- Facility improvements, including the installation of **new flooring**, preparation for external painting, and development of a **Creative Hub space** for arts and learning.
- Hosting of affordable **community events** such as the £2 Community Panto, ensuring local families and children are not excluded from cultural opportunities.

Continued reliance on and celebration of a strong **volunteer base**, whose input has been vital in delivering activities and supporting events.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Evidence of Impact

Over the course of the year, our programmes reached a wide cross-section of the community. The Fairfield Food Larder supported an average of **250 households each week**, reducing food insecurity for local families. Our sports programmes engaged more than **450 children and young people** across school sessions, community football, and development squads. The new women's walking football initiative has already attracted **15 regular participants**, with positive feedback on health and wellbeing benefits. Family programmes such as Pram Walking and Mini & Tiny Jamesies welcomed **30 parents/carers and children**, while the Innostitch project delivered **4 craft sessions a week (9 kids in each class)** and **4 employability workshops**, supporting participants with new skills and confidence. Attendance at our £2 Community Panto exceeded expectations, with **240 community members** taking part.

These figures demonstrate not only the scale of participation but also the breadth of need in the East End of Dundee. They highlight the Hub's role in tackling inequality, promoting health and wellbeing, and providing inclusive opportunities for people of all ages.

Financial review

The charity's income for the year came from a mix of grant funding, donations, fundraising, and earned income from facility hire.

Expenditure was focused on staff costs, project delivery, and improvements to facilities, including flooring and community hub works.

While securing ongoing core funding continues to be challenging, the charity has managed resources carefully. The Trustees are committed to maintaining a prudent reserves policy to safeguard future sustainability.

During the year ended 31 May 2025, Fairfield Community Sports Hub SCIO reported total income of **£387,637**. This was largely made up of restricted and unrestricted grant funding, donations, and income generated from community services such as the Food Larder and studio hire. Expenditure for the year totalled **£288,766**, primarily reflecting investment in staff wages, essential repairs and maintenance, and project delivery costs. This resulted in a net surplus of **£98,771**.

Fairfield Community Hub Limited, the trading subsidiary, achieved turnover of **£119,092** through activities such as pitch hire, café income, studio hire, and the jetwash facility. Administrative costs of **£74,075** were recorded, leading to an operating profit of **£77,311**. After including small amounts of other income, the final profit for the year stood at **£77,321**. Profits are to be gift-aided to the parent charity to support its community activities.

Taken together, the charity and subsidiary continue to demonstrate a healthy ability to generate both grant and earned income streams. While the SCIO recorded a deficit this year due to exceptional repairs and maintenance costs, the trading subsidiary delivered a strong surplus which offsets pressures on unrestricted funds. The trustees continue to monitor finances carefully and are confident the organisation remains in a stable position going forward.

Going concern

The trustees have considered the financial position and future plans of the organisation, including the confirmed funding streams and projected income from the trading subsidiary. On this basis, the trustees are satisfied that Fairfield Community Sports Hub SCIO has adequate resources to continue to operate for the foreseeable future and therefore the accounts have been prepared on a going concern basis.

Reserves policy

The trustees review the reserves position regularly to ensure that the organisation maintains sufficient unrestricted funds to meet ongoing commitments and manage cash flow. The policy is to hold reserves equivalent to at least **three months of core expenditure**, providing a buffer against unexpected costs or delays in funding. At year end, the charity's unrestricted reserves were £100k+, which the trustees consider adequate to support planned activity and future development.

Structure, governance and management

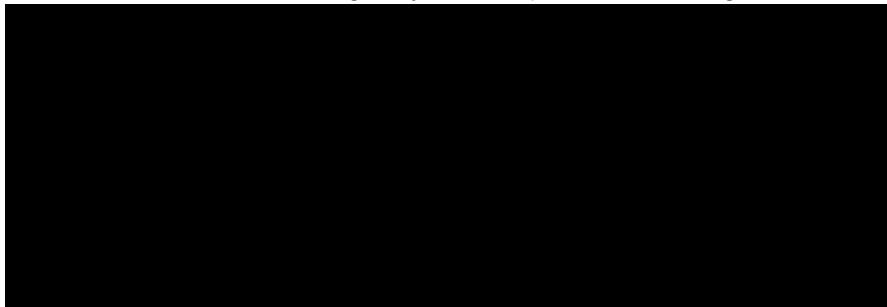
Fairfield Community Sports Hub SCIO is registered as a charitable company limited by guarantee.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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



Recruitment and appointment of trustees

We can have up to 12 Charity Trustees, or members of the Board who are elected by the members at the AGM each year. Any of our members who fulfil the OSCR requirement of being a charity trustee can stand for election. All trustees must retire from office at the following AGM but, if they agree, may then be re-elected. Anyone who wishes to stand for election must complete an application and sign a declaration form stating that they are not disbarred from becoming a charity trustee. The trustees are considered to be key management of the organisation.

Plans for the future

For 2025/26 the Trustees aim to:

- Progress and complete the Community Asset Transfer process.
- Develop and expand the **Fairfield Families project**, supporting parents and children in after-school settings.
- Grow participation in women's walking football, community sport, and wellbeing programmes.
- Increase use of the Creative Hub for arts, learning, and community development.
- Strengthen financial sustainability through new funding bids, partnerships, and facility hire.

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



FAIRFIELD COMMUNITY SPORTS HUB SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAIRFIELD COMMUNITY SPORTS HUB SCIO

I report on the financial statements of the Company for the year ended 31 May 2025, which are set out on pages 5 to 22.

Respective responsibilities of trustees and examiner

The Company's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Company trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
5 November 2025

FAIRFIELD COMMUNITY SPORTS HUB SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	163,923	204,135	368,058	180,842
Charitable activities	4	19,479	-	19,479	19,494
Other income	5	100	-	100	81
Total income		<u>183,502</u>	<u>204,135</u>	<u>387,637</u>	<u>200,417</u>
Expenditure on:					
Charitable activities	6	172,744	112,822	285,566	193,159
Other expenditure	11	-	3,200	3,200	-
Total expenditure		<u>172,744</u>	<u>116,022</u>	<u>288,766</u>	<u>193,159</u>
Net gains/(losses) on investments	12	(100)	-	(100)	-
Net income		<u>10,658</u>	<u>88,113</u>	<u>98,771</u>	<u>7,258</u>
Transfers between funds		3,850	(3,850)	-	-
Net movement in funds	8	<u>14,508</u>	<u>84,263</u>	<u>98,771</u>	<u>7,258</u>
Reconciliation of funds:					
Fund balances at 1 June 2024		69,292	45,311	114,603	107,345
Fund balances at 31 May 2025		<u>83,800</u>	<u>129,574</u>	<u>213,374</u>	<u>114,603</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 22 form part of these financial statements.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	88,112	92,730	180,842
Charitable activities	4	19,494	-	19,494
Other income	5	81	-	81
Total income		107,687	92,730	200,417
Expenditure on:				
Charitable activities	6	45,890	147,269	193,159
Total expenditure		45,890	147,269	193,159
Net income/(expenditure) and movement in funds		61,797	(54,539)	7,258
Reconciliation of funds:				
Fund balances at 1 June 2023		7,494	99,851	107,345
Fund balances at 31 May 2024		69,291	45,312	114,603

FAIRFIELD COMMUNITY SPORTS HUB SCIO

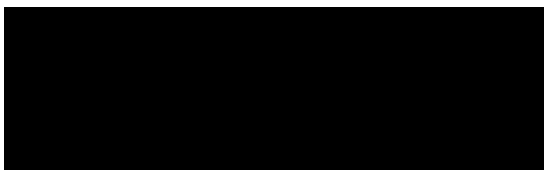
BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		124,630		41,424
Investments	15		100		200
			<u>124,730</u>		<u>41,624</u>
Current assets					
Debtors	16	28,260		78,701	
Cash at bank and in hand		84,425		34,593	
		<u>112,685</u>		<u>113,294</u>	
Creditors: amounts falling due within one year	17	(19,037)		(25,748)	
Net current assets			<u>93,648</u>		<u>87,546</u>
Total assets less current liabilities			<u>218,378</u>		<u>129,170</u>
Creditors: amounts falling due after more than one year	18		(5,004)		(14,567)
Net assets			<u>213,374</u>		<u>114,603</u>
The funds of the Company					
Restricted income funds	21		129,574		45,312
Unrestricted funds	23		83,800		69,291
			<u>213,374</u>		<u>114,603</u>

The notes on pages 8 to 22 form part of these financial statements.

The financial statements were approved by the trustees on 5 November 2025



FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Fairfield Community Sports Hub SCIO is a Charity registered in Scotland. The principle address is Drumgeith Pavillion, Drumgeith Road, Dundee, DD4 0JX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Company's articles and memorandum, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Company is a Public Benefit Entity as defined by FRS 102.

The Company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. 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 when the Company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	25% reducing balance/ or 10% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

2 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Depreciation

Fixed assets are depreciated over their expected useful lives. Useful lives of assets are reviewed regularly, taking into consideration the assets physical condition.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	163,923	-	163,923	88,112	1,250	89,362
Grants	-	204,135	204,135	-	91,480	91,480
	<u>163,923</u>	<u>204,135</u>	<u>368,058</u>	<u>88,112</u>	<u>92,730</u>	<u>180,842</u>
Donations and gifts						
Crowdfunder	622	-	622	136	-	136
Just Giving	2,090	-	2,090	-	-	-
WM Thomson & Sons	-	-	-	10,000	-	10,000
Small donations	7,450	-	7,450	2,529	-	2,529
Other	16,760	-	16,760	663	1,250	1,913
The Leng Trust	3,000	-	3,000	3,000	-	3,000
Donations from subsidiary	30,888	-	30,888	49,680	-	49,680
Gift in Kind- Hire of facilities	11,855	-	11,855	5,693	-	5,693
Cleaner EV	21,000	-	21,000	-	-	-
Fairfield Social & Leisure club	66,546	-	66,546	-	-	-
Other	3,712	-	3,712	16,411	-	16,411
	<u>163,923</u>	<u>-</u>	<u>163,923</u>	<u>88,112</u>	<u>1,250</u>	<u>89,362</u>

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
Foundation Scotland	-	23,000	23,000	-	7,500	7,500
Mental Health & Wellbeing	-	6,750	6,750	-	7,480	7,480
The Robertson Trust	-	20,000	20,000	-	20,000	20,000
Community Innvoation Fund	-	4,360	4,360	-	3,000	3,000
Young Start Grant	-	27,000	27,000	-	27,000	27,000
Food Larder	-	1,000	1,000	-	10,000	10,000
DCC- Studio floor	-	-	-	-	7,500	7,500
DCC- Fresh food	-	2,750	2,750	-	3,500	3,500
DCC-Winter grant	-	1,500	1,500	-	3,500	3,500
Dundee Bairs	-	-	-	-	2,000	2,000
Other	-	117,775	117,775	-	-	-
	-	204,135	204,135	-	91,480	91,480

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading income		
Sale of goods	19,479	19,494

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	100	81

FAIRFIELD COMMUNITY SPORTS HUB SCIO

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

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	80,324	85,366
Depreciation and impairment	19,908	12,811
Purchases	47,564	31,450
Repairs & maintenance	37,772	20,370
Property costs	30,028	970
Office costs	20,653	9,247
Professional fees	24,064	10,320
Subscriptions	992	941
Volunteer expenses	1,338	299
Motor expenses	3,037	5,526
Customer Entertaining	318	335
Accountancy	1,788	474
Fundraising fees	14,000	11,750
	<u>281,786</u>	<u>189,859</u>
Share of support and governance costs (see note 7)		
Governance	3,780	3,300
	<u>285,566</u>	<u>193,159</u>
Analysis by fund		
Unrestricted funds	172,744	45,890
Restricted funds	112,822	147,269
	<u>285,566</u>	<u>193,159</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	3,780	3,300
Analysed between:		
Charitable activities	3,780	3,300
	<u>3,780</u>	<u>3,300</u>
Governance costs comprise:		
Independent examination	3,780	3,300
	<u>3,780</u>	<u>3,300</u>

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,780	3,300
	Depreciation of owned tangible fixed assets	19,908	12,811
	Loss on disposal of tangible fixed assets	3,200	-

9 Trustees

None of the other trustees received any remuneration or benefits from the Company during the year, and no trustees were paid expenses. In 2023 a loan was advanced from a trustee to cover initial costs and this loan has continued to be repaid during the year. Further details of this can be found at note 24.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	5	5

Employment costs	2025	2024
	£	£
Wages and salaries	79,259	84,455
Other pension costs	1,065	911
	80,324	85,366

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

11 Other expenditure

	Restricted funds	Restricted funds
	2025	2024
	£	£
Net loss on disposal of tangible fixed assets	3,200	-

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Sale of investments	(100)	-

13 Taxation

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

14 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 June 2024	108,162	6,400	114,562
Additions	106,564	-	106,564
Disposals	-	(6,400)	(6,400)
At 31 May 2025	214,726	-	214,726
Depreciation and impairment			
At 1 June 2024	70,188	2,950	73,138
Depreciation charged in the year	19,908	-	19,908
Eliminated in respect of disposals	-	(2,950)	(2,950)
At 31 May 2025	90,096	-	90,096
Carrying amount			
At 31 May 2025	124,630	-	124,630
At 31 May 2024	37,974	3,450	41,424

FAIRFIELD COMMUNITY SPORTS HUB SCIO

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

15 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 June 2024		200
Disposals		(100)
		<hr/>
At 31 May 2025		100
		<hr/>
Carrying amount		
At 31 May 2025		100
		<hr/>
At 31 May 2024		200
		<hr/>

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	25	100	200
		<hr/>	<hr/>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	100	-
Amounts owed by subsidiary undertakings	24,898	75,822
Other debtors	1,398	298
Prepayments and accrued income	1,864	2,581
	<hr/>	<hr/>
	28,260	78,701
	<hr/>	<hr/>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Borrowings	9,563	8,998
Other taxation and social security	2,342	6,473
Trade creditors	1,933	3,059
Other creditors	1,419	3,918
Accruals and deferred income	3,780	3,300
	<hr/>	<hr/>
	19,037	25,748
	<hr/>	<hr/>

FAIRFIELD COMMUNITY SPORTS HUB SCIO

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

18 Creditors: amounts falling due after more than one year

2025	2024
£	£

Borrowings	5,004	14,567
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19 Loans and overdrafts

2025	2024
£	£

Other loans	14,567	23,565
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Payable within one year	9,563	8,998
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Payable after one year	5,004	14,567
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20 Retirement benefit schemes

2025	2024
£	£

Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes	1,065	911
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The Company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Company in an independently administered fund.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

21 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.

	At 1 June 2024 Restated	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
3G Pitch	17,010	-	(9,585)	-	7,425
DM Thomas Foundation	7,050	-	(3,200)	(3,850)	-
Food Larder	5,355	1,000	(6,355)	-	-
Kickstart/Young start	-	27,000	(27,000)	-	-
Community Health and Wellbeing	6,216	6,750	(3,149)	-	9,817
Other	-	14,212	(5,789)	-	8,423
DCC Fresh Food Support	-	2,750	(2,750)	-	-
DCC Winter grant	-	1,500	(1,500)	-	-
Foundation Scotland	-	23,000	(17,235)	-	5,765
The Robertson Trust	9,680	20,000	(14,763)	-	14,917
Nourish the Nation	-	10,000	(8,350)	-	1,650
Community Fund	-	20,000	(6,500)	-	13,500
Cares solar project	-	77,923	(9,846)	-	68,077
	<u>45,311</u>	<u>204,135</u>	<u>(116,022)</u>	<u>(3,850)</u>	<u>129,574</u>

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

21 Restricted funds

(Continued)

Previous year:	At 1 June 2023	Incoming resources Restated	Resources expended Restated	Transfers	At 31 May 2024 Restated
	£	£	£	£	£
	-	-	1	-	1
3G Pitch	28,390	-	(11,380)	-	17,010
DM Thomas Foundation	8,200	-	(1,150)	-	7,050
Food Larder	32,264	10,000	(36,909)	-	5,355
Friday Night Project	3,917	-	(3,917)	-	-
Kickstart/Young start	10,380	27,000	(37,380)	-	-
Summer Camps	7,676	-	(7,676)	-	-
Community Health and Wellbeing	6,454	8,230	(8,468)	-	6,216
Other	2,570	-	(2,570)	-	-
DCC Fresh Food Support	-	2,750	(2,750)	-	-
DCC Winter grant	-	3,500	(3,500)	-	-
Foundation Scotland	-	7,500	(7,500)	-	-
Easter Fund girls football	-	750	(750)	-	-
The Robertson Trust	-	20,000	(10,320)	-	9,680
Studio Floor	-	10,500	(10,500)	-	-
Dundee Bairns	-	2,000	(2,000)	-	-
Allergy Grant	-	500	(500)	-	-
	99,851	92,730	147,269	-	45,312

FAIRFIELD COMMUNITY SPORTS HUB SCIO

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

21 Restricted funds

(Continued)

Purpose of funds

Allergy Grant 2023/2024- To buy foods which are allergy friendly

Community Mental Health & Wellbeing 2024/2025- Grants received for walk and talk football and craft and chat group

DCC Fresh Food Support 2023-2024 - to purchase fresh fruit and veg for food larder customers

Easter Fund Girls Football 2024 - to run a free Easter football camp

Food larder- donations received towards the operation of the food larder

Foundation Scotland (Volant Fund) F/L Wage - To fund salary of Food Larder Manager

The Robertsons Trust (Finance & Admin officer match fund for 6 Months) To fund salary of Finance & Admin officer.

Winter Grant 2024/2025 DCC- To fund food vouchers and purchase food for the food larder.

Young Start- grants towards salaries and other costs of extracurricular sessions for young children

Nourish the Nation- To fund free camps for children during school holidays.

Community Fund- To fund project manager wages.

Cares solar project- grant towards the improvement of energy systems and installation of solar panels.

Dundee Bairns food for summer camps

3G Pitch - for costs associated with 3G pitch

Summer camps- grants received for the coaching of football to younger children

Studio Floor- To fund repairs of the studio floor.

DM Thomas Foundation - for the purchase of a wheelchair minibus

Friday night project- costs associated with sewing and makeup classes for girls

Other- grants and donations received towards wellbeing, computer costs, girls football, pram walking group, innostitch heaters, defibrillator, Easter camp, and fairfield makeover.

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

21 Restricted funds

(Continued)

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	7,193	117,437	124,630
Investments	100	-	100
Current assets/(liabilities)	81,511	12,137	93,648
Long term liabilities	(5,004)	-	(5,004)
	<u>83,800</u>	<u>129,574</u>	<u>213,374</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	3,836	37,588	41,424
Investments	200	-	200
Current assets/(liabilities)	79,822	7,724	87,546
Long term liabilities	(14,567)	-	(14,567)
	<u>69,291</u>	<u>45,312</u>	<u>114,603</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 Restated £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 May 2025 £
General funds	69,292	183,502	(172,744)	3,850	(100)	83,800
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2023 £	Incoming resources Restated £	Resources expended Restated £	Transfers £	Gains and losses £	At 31 May 2024 Restated £
General funds	7,494	107,687	(45,890)	-	-	69,291
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FAIRFIELD COMMUNITY SPORTS HUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

24 Related party transactions

Transactions with related parties

During the year the Company entered into the following transactions with related parties:

Included in other creditors was a loan due to be repaid to a trustee, [REDACTED]. This loan was initially advanced to the charity for initial set up costs. At the year end the total amount due to be repaid to [REDACTED] was £0 (2024 - £3,711). The loan is interest free and repayable on demand.

25 Subsidiaries

These financial statements are separate Company financial statements for 2024

Details of the Company's subsidiaries at 31 May 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Fairfield Community Hub Limited	Drumgeith Road, Dundee, United Kingdom, DD4 0JX	Operation of sports activities and facilities	Ordinary	100.00	

