

# The PARS Foundation

Scotland · Charity number SC043970

## Details

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<b>Status</b>	Active
<b>Legal form</b>	SCIO (Scottish Charitable Incorporated Organisation)
<b>Registered</b>	2013-04-26
<b>Register</b>	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
The Pars Foundation  
East End Park  
Halbeath Road  
Dunfermline  
KY12 7RB

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the advancement of public participation in sport'

**What the charity does:** The charity's purposes are: 1. to advance public participation in the sport of football in Fife, by children, young people and adults by providing opportunities to develop their spiritual, mental and physical capacities and so enable them to improve their mental health and wellbeing. 2. to advance the education of young people, children and adults by providing opportunities to participate in the practice and teaching of community sport, particularly football and so develop their mental and physical capacities and aid employability. 3. to advance health in Fife by the promotion, alone or in conjunction with others, of the benefits of physical activity and provision of assistance in relation to sports-related and healthy lifestyle matters as a way to improve their conditions of life.

**Beneficiaries:** 'Children or young people'

**Objectives:** The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 To advance public participation in the sport of football in Fife, by children, young people and adults by providing opportunities to develop their spiritual, mental and physical capacities and so enable them to improve their mental health and wellbeing. 4.2 To advance the education of young people, children and adults by providing opportunities to participate in the practice and teaching of community sport, particularly football and so develop their mental and physical capacities and aid employability. 4.3 To advance health in Fife by the promotion, alone or in conjunction with others, of the benefits of physical activity and provision of assistance in relation to sports-related and healthy lifestyle matters as a way to improve their conditions of life.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£429,313	£434,929	-	11
2024-04-30	£431,295	£350,301	-	12
2023-04-30	£332,382	£276,480	-	12
2022-04-30	£299,590	£200,164	-	10
2021-04-30	£191,251	£144,868	-	0

**The PARS Foundation**

Scotland - Charity number SC043970

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# Accounts

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**THE PARS FOUNDATION**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**SCOTTISH CHARITY NUMBER: SC043970**

**Henderson Black & Co**

CHARTERED ACCOUNTANTS, ST ANDREWS

**THE PARS FOUNDATION**  
**Report and Financial Statements**  
***for the year ended 30 April 2025***

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# THE PARS FOUNDATION

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2025

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The trustees present their annual report and financial statements of the charity for the year ended 30 April 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 effective 1 January 2019 (FRS 102).

### **Objectives and activities for the public benefit**

The charity's purposes are:

1. to advance public participation in the sport of football in Fife, by children, young people and adults by providing opportunities to develop their spiritual, mental and physical capacities and so enable them to improve their mental health and wellbeing;
2. to advance the education of young people, children and adults by providing opportunities to participate in the practice and teaching of community sport, particularly football and so develop their mental and physical capacities and aid employability;
3. to advance health in Fife by the promotion, alone or in conjunction with others, of the benefits of physical activity and provision of assistance in relation to sports-related and healthy lifestyle matters as a way to improve their conditions of life.

### **Review of achievements and performance: How the charity grant programme delivered public benefit**

The trustees are pleased to report on a year of progress as we continue to grow and develop our activities relating to all three pillars.

Our sporting purpose was achieved with the delivery of a wide range of football and sports coaching sessions. This covered a substantial age range, from 18 months to over 80 years old, with a variety of inclusive sessions at various locations within our catchment area.

With new leadership for this pillar, we continued development of the Dunfermline Athletic Community Club, with significant growth, particularly with our girls' offering. Sporting success for our Dunfermline Ladies Football Team and ambassador endorsement from Scotland and Real Madrid player Caroline Weir have demonstrated our commitment and ambition in this area.

Access to Dunfermline Athletic's official training ground at Rosyth alongside use of other venues in West Fife has helped our geographical reach with activities taking place 7 days a week. A mix of employed coaches and volunteers deliver a consistent level of coaching across the programmes. By investing in training and seeking to enhance coach qualifications we strive to raise standards and maximise participant benefit.

Our Health and Wellbeing team has expanded in the year, with our manager receiving a community award for the services delivered. Partnerships with other local providers and stakeholders has improved our knowledge of local need and resulted in collaborative working for a number of programmes. These include our popular Walk and Talk sessions, Football Fans in Training and Pars Beat. This addresses key local issues, including poverty, loneliness, life expectancy and mental health.

To achieve our ambitions in our Education and Employability sector we have continued with our award winning Schools Engagement Programme. This has been subject to a refresh to reflect changing needs. We are also present in many primary schools in our catchment delivering sessions both during and after school hours.

The trustees see growth potential in all three of our areas of operation. To facilitate this for maximum local benefit we are focused on our community's needs as reported by our partners. We are then designing and delivering programmes that will offer a direct impact to address those needs.

# THE PARS FOUNDATION

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2025

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### Financial review

The results for the year and the charity's financial position at the year end are presented in the attached accounts. There was net expenditure of £5,616 (2024 income of £80,994). The reserves carried forward at the year end amount to £316,215 (2024 - £321,831) which include unrestricted funds of £311,590 (2024 - £281,063) and restricted funds of £4,625 (2024 - £40,768).

### Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

### Reserves policy

The trustees aim to maintain free or liquid reserves at a level which enables them to cover all running costs and overheads for 12 months.

### Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 26 April 2013.

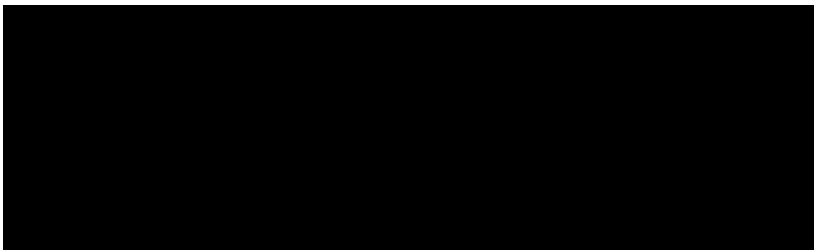
Trustees are reappointed at each AGM.

The trustees meet as often as required and the day to day administration is carried out by the charity's Chair.

### Reference and administrative information

#### Trustees

The following persons have served as trustees during the year and since the year end.




#### Scottish Charity number

Scottish Charity Number: SC043970

#### Operational address

East End Park, Halbeath Road, Dunfermline, Fife, KY12 7RB

#### Independent Examiner

, Henderson Black & Co, Chartered Accountants, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF

# THE PARS FOUNDATION

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2025

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### Trustees' Responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

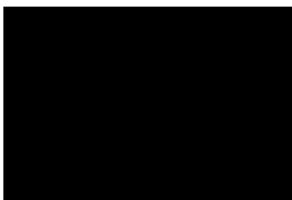
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing the financial statements, the trustees are required to:

1. select suitable accounting policies and then comply them consistently;
2. observe the methods and principles in the applicable Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees and signed on their behalf by;



24 September 2025

# THE PARS FOUNDATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PARS FOUNDATION

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I report on the accounts of the charity for the year ended 30 April 2025 which are set out on pages 5 to 13.

### **Respective Responsibilities of the 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 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 under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

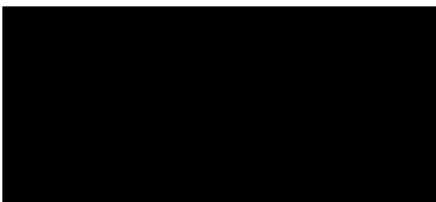
### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 accounts.

### **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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and 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.



Partner  
Henderson Black & Co  
Chartered Accountants

25 September 2025

Chestney House  
149 Market Street  
St Andrews  
Fife  
KY16 9PF

THE PARS FOUNDATION

Statement of Financial Activities  
for the year ended 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>							
Grants and donations	4	19,497	43,425	62,922	36,891	67,266	104,157
Charitable activities	5	355,677	-	355,677	319,827	-	319,827
Interest		10,714	-	10,714	7,311	-	7,311
<b>Total Income</b>		<u>385,888</u>	<u>43,425</u>	<u>429,313</u>	<u>364,029</u>	<u>67,266</u>	<u>431,295</u>
<b>Expenditure on:</b>							
Charitable activities	6	350,736	84,193	434,929	314,136	36,165	350,301
<b>Total Expenditure</b>		<u>350,736</u>	<u>84,193</u>	<u>434,929</u>	<u>314,136</u>	<u>36,165</u>	<u>350,301</u>
<b>Net (expenditure)/income</b>		35,152	(40,768)	(5,616)	49,893	31,101	80,994
<b>Transfers between funds</b>	11	(4,625)	4,625	-	-	-	-
<b>Net movement in funds</b>		<u>30,527</u>	<u>(36,143)</u>	<u>(5,616)</u>	<u>49,893</u>	<u>31,101</u>	<u>80,994</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		281,063	40,768	321,831	231,170	9,667	240,837
<b>Total funds carried forward</b>		<u>311,590</u>	<u>4,625</u>	<u>316,215</u>	<u>281,063</u>	<u>40,768</u>	<u>321,831</u>

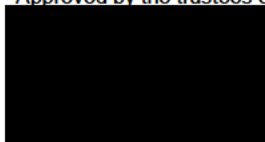
The Statement of Financial Activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 8 to 13 form an integral part of these accounts.

THE PARS FOUNDATION

Balance Sheet as at 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Fixed assets</b>							
Tangible assets	8	2,215	-	2,215	2,953	-	2,953
		<u>2,215</u>	<u>-</u>	<u>2,215</u>	<u>2,953</u>	<u>-</u>	<u>2,953</u>
<b>Current assets</b>							
Cash in bank and on hand		314,966	-	314,966	298,763	40,768	339,531
Debtors		-	4,625	4,625	-	-	-
		<u>314,966</u>	<u>4,625</u>	<u>319,591</u>	<u>298,763</u>	<u>40,768</u>	<u>339,531</u>
<b>Liabilities</b>							
<b>Creditors: amounts falling due within one year</b>							
Creditors and accruals	9	5,591	-	5,591	20,653	-	20,653
		<u>5,591</u>	<u>-</u>	<u>5,591</u>	<u>20,653</u>	<u>-</u>	<u>20,653</u>
<b>Net current assets</b>		309,375	4,625	314,000	278,110	40,768	318,878
<b>Total net assets</b>		<u>311,590</u>	<u>4,625</u>	<u>316,215</u>	<u>281,063</u>	<u>40,768</u>	<u>321,831</u>
<b>The funds of the charity:</b>							
<b>Unrestricted income funds</b>							
General Fund		311,590	-	311,590	281,063	-	281,063
<b>Restricted income funds:</b>							
Restricted Funds	11	-	4,625	4,625	-	40,768	40,768
<b>Total charity funds</b>		<u>311,590</u>	<u>4,625</u>	<u>316,215</u>	<u>281,063</u>	<u>40,768</u>	<u>321,831</u>

Approved by the trustees on 24 September 2025 and signed on their behalf by:-



The notes on pages 8 to 13 form an integral part of these accounts.

## THE PARS FOUNDATION

### Statement of Cash Flows for the year ended 30 April 2025

	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash (used in)/provided by operating activities (see below)</b>	<b><u>(35,279)</u></b>	<b><u>92,195</u></b>
<b>Cash flows from investing activities:</b>		
Interest	<b><u>10,714</u></b>	<b><u>7,311</u></b>
<b>Net cash provided by investing activities</b>	<b><u>10,714</u></b>	<b><u>7,311</u></b>
Change in cash and cash equivalents in the year	<b>(24,565)</b>	99,506
Cash and cash equivalents brought forward	<b>339,531</b>	240,025
<b>Cash and cash equivalents carried forward</b>	<b><u>314,966</u></b>	<b><u>339,531</u></b>
<b>Analysis of changes in net debt</b>		
Cash at 1 May	339,531	240,025
Cash flows in year	(24,565)	99,506
Cash at 30 April	<b><u>314,966</u></b>	<b><u>339,531</u></b>
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds (as per the Statement of Financial Activities)	<b>(5,616)</b>	80,994
Add back depreciation charge	<b>738</b>	984
Investment income shown in investing activities	<b>(10,714)</b>	(7,311)
Increase in debtors	<b>(4,625)</b>	-
(Decrease)/increase in creditors	<b>(15,062)</b>	17,528
<b>Net cash (used in)/provided by operating activities</b>	<b><u>(35,279)</u></b>	<b><u>92,195</u></b>

## THE PARS FOUNDATION

### Notes to the Financial Statements for the year ended 30 April 2025

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#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### 1.1 Basis of Preparing the Financial Statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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

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

##### 1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds are funds that 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.

##### 1.3 Income recognition

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### 1.4 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax and accordingly all expenditure includes Value Added Tax which cannot be recovered.

##### 1.5 Allocation of expenditure

Costs charged to a restricted fund include direct costs in relation to the restricted activities.

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost and are depreciated over their estimated useful economic lives on the following basis: Motor Vehicles 25% reducing balance.

##### 1.7 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include debtors and cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

## THE PARS FOUNDATION

### Notes to the Financial Statements for the year ended 30 April 2025 (continued)

#### 1.8 Judgements in applying accounting policies and key sources of estimation

In the application of the charity'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 available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

##### Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

#### 2 Control

Control of the charity lies in the hands of the trustees.

#### 3 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied for its charitable objects.

#### 4 Income from grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants	-	43,425	43,425	5,800	67,266	73,066
Donations	19,497	-	19,497	31,091	-	31,091
	<u>19,497</u>	<u>43,425</u>	<u>62,922</u>	<u>36,891</u>	<u>67,266</u>	<u>104,157</u>

#### 5 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Club	232,954	-	232,954	191,558	-	191,558
Creative Player	25,772	-	25,772	35,922	-	35,922
Holiday Camps	67,943	-	67,943	57,771	-	57,771
Walking Football	1,075	-	1,075	91	-	91
MK/Dribblers	26,673	-	26,673	27,351	-	27,351
1 to 1s	-	-	-	400	-	400
School	1,260	-	1,260	6,734	-	6,734
	<u>355,677</u>	<u>-</u>	<u>355,677</u>	<u>319,827</u>	<u>-</u>	<u>319,827</u>

**THE PARS FOUNDATION**

**Notes to the Financial Statements  
for the year ended 30 April 2025 (continued)**

6 Expenditure on charitable activities	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	2025	£	£	2024
	£	£	£	£	£	£
Salaries	130,711	58,935	<b>189,646</b>	121,087	36,165	157,252
Pension contributions	9,463	-	<b>9,463</b>	4,987	-	4,987
Social security	10,147	-	<b>10,147</b>	5,307	-	5,307
Team costs	64,519	-	<b>64,519</b>	77,830	-	77,830
Coaching	9,253	-	<b>9,253</b>	2,915	-	2,915
Office Costs	22,866	-	<b>22,866</b>	9,107	-	9,107
Venues	55,688	16,839	<b>72,527</b>	50,188	-	50,188
Equipment	27,070	8,419	<b>35,489</b>	17,366	-	17,366
Marketing	5,277	-	<b>5,277</b>	5,867	-	5,867
Vehicle costs	3,943	-	<b>3,943</b>	4,035	-	4,035
Donations	3,700	-	<b>3,700</b>	6,374	-	6,374
Bank charges	5,833	-	<b>5,833</b>	6,899	-	6,899
Examination fee	1,428	-	<b>1,428</b>	720	-	720
Payroll fee	-	-	-	470	-	470
Penalties	100	-	<b>100</b>	-	-	-
Depreciation	738	-	<b>738</b>	984	-	984
	<u>350,736</u>	<u>84,193</u>	<u><b>434,929</b></u>	<u>314,136</u>	<u>36,165</u>	<u>350,301</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries as support costs.

7 Staff costs and numbers	2025	2024
	£	£
Salaries	189,646	157,252
Social security costs	10,147	5,307
Pension contributions	<u>9,463</u>	<u>4,987</u>
Total	<u><b>209,256</b></u>	<u><b>167,546</b></u>

The average weekly number of employees during the year was 11 (2024 - 12), all supporting charitable activities.

No employee earned at a rate of £60,000 or more (2024 - none).

The key management personnel of the charity comprise the Trustees and General Manager whose employee benefits total £48,884 (2024 - £47,757).

THE PARS FOUNDATION

Notes to the Financial Statements  
for the year ended 30 April 2025 (continued)

8 Tangible fixed assets 2025

	Motor Vehicles £	Total £
<b>Cost:</b>		
As at 1 May 2024 and 30 April 2025	<u>7,000</u>	<u>7,000</u>
<b>Depreciation:</b>		
As at 1 May 2024	4,047	4,047
Charge for the year	<u>738</u>	<u>738</u>
As at 30 April 2025	<u>4,785</u>	<u>4,785</u>
<b>Net book values:</b>		
As at 30 April 2025	<u><u>2,215</u></u>	<u><u>2,215</u></u>

Tangible fixed assets 2024

	Motor Vehicles £	Total £
<b>Cost:</b>		
As at 1 May 2023 and 30 April 2024	<u>7,000</u>	<u>7,000</u>
<b>Depreciation:</b>		
As at 1 May 2023	3,063	3,063
Charge for the year	<u>984</u>	<u>984</u>
As at 30 April 2024	<u>4,047</u>	<u>4,047</u>
<b>Net book values:</b>		
As at 30 April 2024	<u><u>2,953</u></u>	<u><u>2,953</u></u>
As at 30 April 2023	<u><u>3,937</u></u>	<u><u>3,937</u></u>

9 Creditors and accruals

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Taxation and social security	2,771	-	2,771	2,031	-	2,031
Other creditors	1,980	-	1,980	17,902	-	17,902
Accruals	<u>840</u>	-	<u>840</u>	<u>720</u>	-	<u>720</u>
	<u><u>5,591</u></u>	<u><u>-</u></u>	<u><u>5,591</u></u>	<u><u>20,653</u></u>	<u><u>-</u></u>	<u><u>20,653</u></u>

10 Related party transactions, trustees and their remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind. The value of the work done by the trustees is not reflected in the accounts as it cannot be quantified.

Donations to the charity during the year from trustees were £nil (2024 - £nil).

THE PARS FOUNDATION

Notes to the Financial Statements  
for the year ended 30 April 2025 (continued)

11 Movement in funds 2025

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
<b>Restricted funds</b>					
Walk & Talk	14,300	-	(14,300)	-	-
Keep Kicking On	16,468	-	(16,468)	-	-
Carers café	10,000	-	(10,000)	-	-
Changing Rooms Mental Health	-	2,200	(2,200)	-	-
Football Fans In Training	-	3,200	(3,200)	-	-
Festive Friends	-	1,550	(1,550)	-	-
Lisa Evans Football Camp	-	400	(400)	-	-
McDonald's Fun Football Wave	-	4,200	(4,200)	-	-
Scottish Gas Holiday Camp	-	3,000	(3,000)	-	-
Network Rail Safety Messaging	-	1,000	(1,000)	-	-
Step On	-	13,875	(13,875)	4,625	4,625
Support Ours	-	14,000	(14,000)	-	-
	<u>40,768</u>	<u>43,425</u>	<u>(84,193)</u>	<u>4,625</u>	<u>4,625</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	281,063	385,888	(350,736)	(4,625)	311,590
<b>Total funds</b>	<u>321,831</u>	<u>429,313</u>	<u>(434,929)</u>	<u>-</u>	<u>316,215</u>

Movement in funds 2024

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
<b>Restricted funds</b>					
Walk & Talk	9,667	27,340	(22,707)	-	14,300
Football Fans In Training	-	1,090	(1,090)	-	-
Coaching	-	3,600	(3,600)	-	-
Festive Friends	-	1,800	(1,800)	-	-
Keep Kicking On	-	22,936	(6,468)	-	16,468
Carers café	-	10,000	-	-	10,000
Girls Festival	-	500	(500)	-	-
	<u>9,667</u>	<u>67,266</u>	<u>(36,165)</u>	<u>-</u>	<u>40,768</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	231,170	364,029	(314,136)	-	281,063
<b>Total funds</b>	<u>240,837</u>	<u>431,295</u>	<u>(350,301)</u>	<u>-</u>	<u>321,831</u>

**Notes to the Financial Statements  
for the year ended 30 April 2025 (continued)**

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**11 Description of restricted funds**

**Walk & Talk**

Funds received from Fife Voluntary Action and Fife Council towards the Walk & Talk project.

**Keep Kicking On**

Funds received from Fife Voluntary Action and Fife Health & Social Care Partnership towards the Keep Kicking On project.

**Carers café**

Funds received from Fife Council towards the carers café project.

**Changing Rooms Mental Health**

Funds received from Scottish Action for Mental Health to provide participation sessions.

**Football Fans In Training**

Funds received from the Scottish Professional Football League to run a 12 week course.

**Festive Friends**

Funds received from the Scottish Professional Football League to run the festive friends project.

**Lisa Evans Football Camp**

Funds received from the Scottish Football Association to deliver a girls football programme.

**McDonald's Fun Football Wave**

Funds received from the Scottish Football Association to deliver a programme for 5-10 year olds.

**Scottish Gas Holiday Camp**

Funds received from the Scottish Football Association to deliver holiday camps at Easter, Summer and October for 10-13 year olds.

**Network Rail Safety Messaging**

Funds received from the Scottish Football Association to deliver sessions on safety around railways.

**Step On**

Funds received from LinkLiving to provide 12 week courses for young people aged 16-19. A transfer of £4,625 was made from unrestricted funds to cover the expenditure for a 12 week course. The funding for this was received after the year end and is shown as a debtor.

**Support Ours**

Funds received from Fife Voluntary Action to provide sessions to target loneliness and mental health in adults.

**Coaching**

Funds received from the Scottish Football Association to deliver free football coaching.

**Girls Festival**

Funds received from the Scottish Football Association towards the girls festival.