

**East Fife Girls' and Women's  
Football Club  
Receipts and Payments Accounts  
for the year ended 31 August 2024**

**Charity no: SC045920**

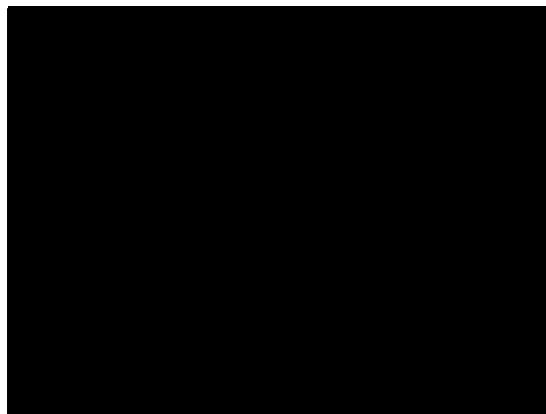
**East Fife Girls' and Women's Football Club - SCO045920**  
**For the year ended 31 August 2024**

**Reference and Administrative Information**

**Committee**

**Address**

**Independent Examiner**



Gillespie Inverarity & Co. (Fife) Ltd  
Chartered Accountants  
FRIC  
Ajax Way  
Methil  
Fife KY8 3RS

## **East Fife Girls' and Women's Football Club - SCO45920**

### **Report of the trustees for the year ended 31 August 2024**

The Trustees have pleasure in presenting their report for the year ended 31 August 2024. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

### **Structure, Governance and Management**

#### Constitution

The charity is a Scottish Incorporated Organisation (a SCIO - Scottish Charity Number SCO45920) which was registered in its current legal form on 19 August 2015.

#### Recruitment and Appointment of Trustees

The Management Committee are also charity trustees for the purpose of charity law. The office bearers of the charity are the four Trustees of whom one acts as Chairman and one as Vice Chair. The Committee meet regularly and set the strategy and policy of the SCIO, generally control and supervise the activities of the SCIO and in particular are responsible for monitoring its financial position as well as the day to day management of the SCIO.

#### Trustee Induction and Training

The Committee members are paired up with an experienced serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise and support them in their period of office.

#### Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

### **Objectives and Activities**

The Club's objects and principal activities are to promote public participation in football in East Fife and beyond, particularly for ladies and girls, and where relevant in association with others, by providing recreational facilities and organising recreational activities, providing, managing and training football teams, hosting youth camps and visiting other places in order to encourage sports development.

## **East Fife Girls' and Women's Football Club - SCO45920**

### **Report of the trustees for the year ended 31 August 2024**

#### **Achievements and Performance**

The 2023/24 season seen us undertake less fundraising than we have done previously this was mainly due to the increased demands on a smaller number of volunteers at the club and a lack of volunteers for a fundraising committee. This was however helped by the first team having a good run in the Scottish Cup and the addition of a donation bucket at the gate of first team games. Our club expanded once again with increased numbers of players joining our teams. We operated teams at under 10s, under 12s x 2, under 14s, under 16s, under 18s and had two senior teams, one in the SWFL and one in the Championship.

The club has been much more active in seeking team sponsorship with B2B Flooring committing to another year of sponsorship across the club and RB Bruce coachworks committing to first team away kit and coach kit sponsorship for the 23/24 season (£1,200). The development team have also been busy fundraising and securing sponsorship from BSUK GBP Brunton Shaw (£750) which supported them in purchasing away kits and jackets for the team. Our first team progressed into the fourth round of the Scottish Cup and were happy to get a home tie against top four SWPL1 opposition in Hearts. A good performance but inevitable defeat was sweetened by the share of the sponsorship distribution money.

Our previous fundraising committee had been involved in setting up my club lotto, bringing in £213 and EasyFundraising (£100.75), we had £343 in donations from previous players and our gift aid brought in £3,696.82, a crucial support in us running the club.

We also had a large donation from a parent within the club who runs his own landscaping business (£3,474) and added this to money raised at a Euro party (£694.80) to purchase a Veo camera that can be used to film games across the club that cost £4,168.80 in total.

Most of the money whether member donations, funding, fundraising, sponsorship or ex member donations goes directly towards the day to day running of the club including membership fees to the governing body, club insurances, training pitch costs, match pitch costs, referee fees and equipment costs. We are very proud that our member fees have not increased in the last 20 years as the area we operate in is a socially deprived area. We have a number of young players who do not pay a membership fee due to their family financial situation. We also have ex members who have continued their direct debits with the intention of supporting younger players who cannot afford their membership fees. Our membership fees will never get close to covering the cost of running the club, so we will continue to ensure we work hard to fundraise the excess. We are arranging a Christmas awards night in December 2024, and will continue to pursue opportunities for sponsorship in the coming year.

We are planning to complete the player pathway in 2024/25 adding in a youth performance team at under 16s. Our pathway will then look as follows: under 8s, under 10s, under 12s (9 a side), under 14s, under 16s regional, under 16s national performance, senior development and senior Championship. We will continue to reach out to local businesses with opportunities for sponsorship and plan to increase our volunteer base further with opportunities for free training courses.

## **East Fife Girls' and Women's Football Club - SCO45920**

### **Report of the trustees for the year ended 31 August 2024**

#### **Financial Review**

Our main source of funding is fees, subscriptions, donations and fundraising which raised £37,390 in the year.

Expenditure of £42,278 included new equipment and kits of £13,022 including the new Veo camera of £4,169. Match and pitch costs totalling £25,962 included rent, hire of pitch, referees and match day costs. The remaining costs related to the day to day running of the charity.

Overall deficit in the year was £5,729.

#### Investment & Reserves Policy

The Trustees' policy is to retain 3 month's worth of normal running costs in order to meet commitments and cover any unexpected expenditure. Three months normal expenditure (excluding kit costs and one-off substantial repairs) stands at £7,000 and Reserves at £14,177.

The Trustees believe that although greater than 3 months this is still in an acceptable range but will continue to monitor the ongoing position.

The charity is non-profit making and funded entirely by membership fees and fund-raising activities. In-year activities are managed to make best use of available funds. Funds are held in 2 current accounts and cash.

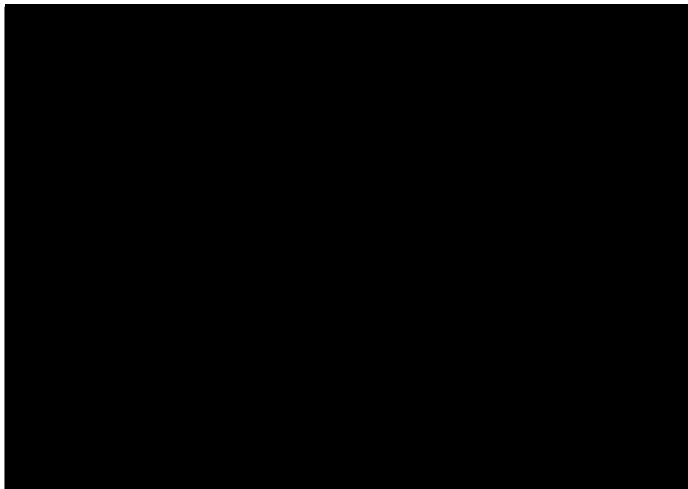
Full control of all assets is vested in the Committee, under the day-to-day management of the Treasurer.

#### Plans for Future Periods

The charity plans continuing and developing the activities outlined above in future years.

**East Fife Girls' and Women's Football Club - SCO45920**  
**Report of the trustees for the year ended 31 August 2024**

Approved by the Trustees and signed on their behalf:-



28<sup>th</sup> Feb 25

Date

28/Feb/25

Date

# **East Fife Girls' and Women's Football Club**

## **Independent Examiner's Report to the Trustees of East Fife Girls' and Women's Football Club - SC045920**

I report on the accounts of the charity for the period ended 31 August 2024 which are set out on pages 7 to 10.

### **Respective responsibilities of trustees and examiner**

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

### **Basis of 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 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 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 9 of the 2006 Accounts Regulations

have not been met

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

Date: 18/3/25

**East Fife Girls' and Women's Football Club - SC0045920**  
**Statement of receipts and payments**  
**For the year ended 31 August 2024**

		<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b><u>Receipts</u></b>					
Donations	<b>3</b>	30,676	4,514	35,190	32,615
Receipts from fundraising activities	<b>4</b>	2,200	0	2,200	4,460
		<hr/>	<hr/>	<hr/>	<hr/>
Total receipts		32,876	4,514	37,390	37,075
<b><u>Payments</u></b>					
Payments relating directly to charitable activities	<b>5</b>	37,764	4,514	42,278	36,892
Fundraising costs		0	0	0	1,520
Governance costs:					
Independent examiner costs		840	0	840	792
		<hr/>	<hr/>	<hr/>	<hr/>
		38,604	4,514	43,118	39,204
Net (payments) / receipts		-5,729	0	-5,729	-2,129
Transfers to/(from) funds		0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
Deficit /surplus for the year		-5,729	0	-5,729	-2,129
		<hr/>	<hr/>	<hr/>	<hr/>



**East Fife Girls' and Women's Football Club - SC0045920**  
**Statement of Balances as at 31 August 2024**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>1. Cash funds</b>				
Cash and bank balances as at 31 August 2023	18,906	0	18,906	21,035
Surplus/(deficit) shown on receipts and payments account	-5,729	0	-5,729	-2,129
Cash and bank balances as at 31 August 2024	13,177	0	13,177	18,906

	Fund to which liability arises	Cost £	2023 £
<b>2. Liabilities</b>			
Independent Examiner Fees	Unrestricted	876	840
		876	840

The above accounts have been approved by the Trustees and signed on their behalf:

Date 28<sup>th</sup> Feb 2025

# East Fife Girls' and Women's Football Club - SC045920

## For the year ended 31 August 2024

### Notes to the Accounts

#### 1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 2. Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single Unrestricted fund for the day to day running of the club. Restricted Funds may only be used for specific purposes. Income is credited in the accounts on the date of receipt.

#### 3. Donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Subscriptions and fees	18,256	3,964	22,220	22,465
General donations	667	0	667	500
Prizes & SWPL fees	0	0	0	5,000
Gift Aid	3,697	0	3,697	0
Sky	0	0	0	300
RB Bruce Coachworks	1,200	0	1,200	0
British Gas	0	0	0	2,000
Dev Team	53	0	53	1,250
U16 jacket donation	0	550	550	0
Sponsorship	3,329	0	3,329	1,100
	3,474	0	3,474	0
	=====	=====	=====	=====
	30,676	4,514	35,190	32,615
	=====	=====	=====	=====

#### 4. Fundraising

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Raffles & prizes	0	0	0	4,139
Dev Team race night	1,215	0	1,215	0
Fundraising activities	985	0	985	321
	=====	=====	=====	=====
	2,200	0	2,200	4,460
	=====	=====	=====	=====

**East Fife Girls' and Women's Football Club - SC045920**  
**For the year ended 31 August 2024**

**5. Payments for charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Kits etc	4,889	3,964	8,853	10,113
Match costs	4,090	0	4,090	3,196
Aid and sport injury at game support	1,330	0	1,330	1,334
Rent and pitch upkeep	3,190	0	3,190	2,623
Pitch & hall hire	17,352	0	17,352	14,860
Repairs and maintenance	0	0	0	506
Trophies and training costs	58	0	58	0
Insurance	276	0	276	268
Subscriptions and licences	2,085	0	2,085	3,668
Fines	150	0	150	0
Miscellaneous	0	0	0	174
Coaching courses	175	0	175	60
Tournament costs	0	0	0	90
U16 Jacket	0	550	550	0
Veo Camera	4,169	0	4,169	0
	<u>37,764</u>	<u>4,514</u>	<u>42,278</u>	<u>36,892</u>

**6. Trustee Remuneration & Related Party Transactions**

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.