

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

SCOTTISH CHARITY REGISTERED NUMBER:

SC047307

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

CUNNINGHAM GRANT
CHARTERED ACCOUNTANTS

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

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GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their 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 charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and Activities

The aim and purpose of the club is to provide a safe environment to encourage and promote the development of football and health and wellbeing of young people and adults within the community of Glenrothes and the surrounding area, through the provision of youth and adult teams. Training for boys and girls that foster fair play, participation and respect for all, irrespective of race, colour, religion, sex, sexuality, disabilities or gender.

We believe that by offering football and football related activities for a cost which is affordable to all, we will create a more active, healthy and involved community who will grow and learn lifelong life skills through practising and playing football. The club prides themselves on high standards and positive experiences for the benefit of young people and adults in our surrounding area. We believe that the young people and adults we coach and mentor are capable of anything and we hope to foster this with positive coaching and building confidence through our interactions with them.

Achievements and Performance

Participation for all

Para Disabilities group

Our Para football group have continued to grow and develop. With more groups now set up, these players enjoy playing in leagues which are run once a month and involves a day trip by coach through to Falkirk to play in the stadium. We continue to work with our Para disability players around volunteering and building their confidence off the playing field and we have several players who now help with our football camps and have built up good skills for their CV's.

They train every week with the club but have been known to meet up outside of training also and many friendships have been made through attending the group training.

The league have updated their rules which is causing some issues as players now require certificates or letters from their GP before the league can be set out. This has caused a delay but we are working hard with the players and their families to resolve this.

We are now working with 2 of the 3 High Schools in the local area offering sessions which allows more people to be able to try football in an environment they are comfortable in. We hope to expand into the 3rd High School in the coming year.

Community sessions and support

Our development officer/operations manager has continued contact with our friends in the community such as Active Schools, Fife Disability Sports, Autism Rocks, Youth 1st, Stroke Support Group and Health Care and Social Partnership, Fife Gingerbread, Link Living, Job Centre Plus, Network 1st, Sported, Sports Council, Linda's Ladies, Robertson trust and Wellbe-sing.

With 4 employees, our outreach to our local community continues to grow and develop and we have now reached almost every primary school in the local area to offer weekly sessions. These have been well received by the schools and the pupils. We have in reach to a local DAS school and this has been again well supported by Active Schools and the pupils are benefitting from our input.

This year our "Extra Time" After Schools project was recognised as being beneficial to our local community and our funding was extended. This allowed us to extend the offer of the project to an additional 2 schools in the area. The project aims to support children and their families around engagement and inclusivity by offering time after school at our ground Monday to Thursday. There is space to play and relax whilst being supported to do homework and extra activities. Alongside this, the parents are encouraged to look for work or build on CV work whilst engaging in socialisation. We have held sessions on "cooking on budget", building your C.V, planting and growing, and many other specific focused days throughout the project.

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FOR THE YEAR ENDED 31 MAY 2025

Community sessions and support (cont.)

Sporting memories group has now returned to face to face session in the local church with our Para Disabilities coach attending as a representative of the club.

Our operations manager has been working hard in the community and we have had weekly events and groups throughout the last year.

We now have:

- Linda's Ladies - a group for women's mental health and wellbeing who meet at the pavilion once per week
- Stroke café - meeting once a week for people affected by stroke
- Step out group - fitness group who step every Tuesday
- Breakfast club - supplying breakfast from the pavilion for those in need through the holidays
- School inclusion - working with a local school to get more children attending by offering some football and breakfast before classes start.
- Increased participation in the walking group.
- Warm spaces lunches
- CV building workshops running every 3-4 months
- Child Smile
- Play at home sessions
- Charity football matches
- Signing group for wellbeing
- Mini Kickers
- Soccer Tots
- Cooking on a Budget
- SAMH Sessions
- Job Centre Plus where we offer work experience to
- Fife Gingerbread Events
- Walking Groups

Over 35's men

Our over 35's continue to grow and develop and this season, the number of players has increased with the commitment from players growing as they play more confidently together.

The management remain committed to the team and club and we hope to continue this great squad.

Men's mental Health group

Our "Let's talk tactics in life group" has went from strength to strength. Members decided to change the name of the group to Strollers Men's Recreation Football. The participant numbers have grown, with some players wanting to play more games and others wishing to play at the sessions. As a result, the section is now split into 2 nights to give the members options. This has been a success and the men enjoy turning up and playing without the pressure or expectation. They have also experienced friendships and getting to know people they may never have met if it wasn't for this group.

This year, the groups funding was spent on hire of Astro turf pitches. The sessions now cost £3 per week throughout the year to cover the cost of pitch hire during the winter months. This summer, the group will join the Recreational What's App group to contact other recreational teams in the region.

Ladies' wellbeing group

What a year for the Ladies recreational football. We have been running for 7 years now and the numbers are growing every month. They have been enjoying monthly festivals, and training every Wednesday.

We work on a "donations are accepted but not expected" basis as we have winter training astro turf to pay for from October to March each year. The ladies each receive a Strollers strip and in March we handed out number 56 making it 56 ladies in our group. There is no expectation or pressure to attend every week, they come and play when and if they can. With some ladies injured, they are invited to come and have a cuppa and a chat so that socialisation within the group is continued. With a thriving What's App group, the ladies have arranged nights out with each other, have a fantasy league going and are truly a very supportive bunch to be around.

Feedback from one of our ladies:

"Wednesdays are my destress day, spent with good friends who support me and allow me just to be me"

Walk and talk group

We have had mixed numbers at walking group this year but every week there is around 5-6 people. We have recruited a gentleman who has taken the lead and organises the walks each week, sometimes stopping at a cafe to have coffee and cake which has been well received. Dogs have now joined the group and this has allowed others to come join the group on a weekly basis.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025

The Girls/Ladies

The Girls have continued from last year's season and have had some great experiences together developing not only football skills, but life skills also. The growing success of our national ladies' team continues to highlight that girls and ladies can play football.

We continue to offer 13 weeks of free football for the girls as part of the McDonald's project along with the SFA and this gave the girls an opportunity to try football for the first time.

With support from KDM, we have been able to pay a young ambassador to organise and facilitate a weekly super 5's festival which has been extremely beneficial for the young girls in the East Region to get games regularly. These festivals have been held at Overstenton and we have been able to open the Café on these days which has encouraged interaction between the parents whilst the girls play.

The club now have a full pathway for girl's and ladies' football and we are very proud of the work that has been put into giving girls the opportunity to play. Our newly developed Ladies competitive team started back in November 2022 and they have done really well in the league to date. They had a successful season last year and won a play-off to be promoted into the national league. This is a big jump and the coaching team look to strengthen the squad and the commitment from players as this will be a demanding league which will need players committed to train every week and be able to play every weekend.

Youngest Groups

Offering now a full range of sessions has opened up the club to doing toddlers session all the way up to recreation sessions for 10 year olds. This has allowed boys and girls the joy of being able to try training without the pressure of having to be signed to a team. Our aim is to have recreational football sessions available for all ages to allow more people to participate as not everyone wants to play competitive football.

Projects and Events

Gofitba

We continue our links with GOFITBA and deliver this with Scottish Football partnerships. We had our sessions for the kids in the local community up and running in time for Easter. The group focus on some sport then a healthy meal together afterwards. For some, this is a rare thing, either to be active or be sitting with others for an evening meal. These sessions are very meaningful and highlight the need for more of these projects.

McDonalds' Football for All

With support from the SFA and McDonalds', we have been able to get many young players involved in the club by offering free football for 12 weeks. The numbers of under 10-year-olds taking part this year has been incredible and although it's not been for everyone, we have managed to create 2 teams from the boys and girls who wanted to continue even after the free sessions had stopped.

Cafe Inc. Project

We have continued to offer pack lunches in conjunction with Fife Council and Cafe Inc during the school holidays. These are free and we have had many families benefit from these. They are healthy and we supply these 3 days per week through the holidays

Walking Football

This has been a difficult group to start and numbers varied a lot over the sessions. It will be the main focus for the year to come to create a well organised and regular group. This will be supported by 2 ladies who play walking football and have enjoyed Cup and League success.

Community spirit

We invited our friends the Scots Guards for a friendly game which has now become a yearly event. We continue to have our boot bank, where we offer our players boots which have been donated to the club. This has proved a great success with many not able to afford new boots. We have been able to give them their first pair of boots or for some a trade in for a newer pair or a pair they have their eye on. This is kept in an accessible container during training and allows people to browse as they wish.

The Gingerbread project have used our facilities for early family events which have been well attended and will continue in the year to come. SAMH use our facilities to host their football tournament to increase visibility of the charity. Local schools also use our facilities for their transition days to allow children from different schools to come together and integrate with each other prior to moving to High School. This has been widely used and is booked in for next year already.

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Holiday Camps

Our holiday camps continue to be popular but with the increase in living costs, we recognised that we had to think differently on how we deliver these and what the fees are. We have introduced a multi sports camp during Easter and this was well attended. We then offered some of our camps as PAY WHAT YOU CAN camps and these have been the best attended to date, giving people in the community an opportunity to let their children try something that they maybe cannot afford in the past.

We partnered with Café inc who supplied lunches on 2 days of the week-long camp. This has been a great addition for parents and the kids attending as it's a healthy lunch and saves the parents some money during what can be a very expensive few weeks. We added in some indoor activities to the camps so that those not wanting to play football could also come along and attend the camps.

The Boys

Our boys' section has been doing well and the teams continue to play successfully in their leagues. We started a new amateurs Sunday team and this is developing and growing. It is a challenge for the club to start again however we will keep persevering to ensure the success of the group. We also started our youth recreational sessions and this was well attended during the summer months. We will continue to grow this area of the club as we recognise that not all players want to play competitive football. Additionally, 2 new age groups were formed which had folded a few years ago. The 2 new teams are now playing regular games and working well together. Our boys pathway have a few age gaps which have reduced as we have employed a football development officer. In the coming year, he will be focusing on the age gaps and how we fill these.

Future Goals

- Retain current high standards
- Retain and increase participation numbers by offering projects out with sport by working with the Glenrothes charities and partnership groups.
- Engage with our local community groups to use our pavilion facility
- Host more festivals for our Para disability teams at Overstenton.
- Hold coffee/Tea drop in sessions for parents and carers (FREE GROUP)
- Offer more for parents and carers when their children are training
- Host a summer festival with a coaches' game included
- Continue to work and share our knowledge with other clubs where appropriate
- Continue work with schools and agencies in our local area
- Continue our food bank for those in need
- Develop our kitchen area and use this regularly for matches played at the ground
- Further use of My Club Hub payment system to include projects and camps and events
- Continue to offer our free starter kit for all our new players.
- Increased members on the committee in positions such as kit person, grounds person, maintenance person.
- Work with locals to offer work experience
- Develop young people through our young ambassador scheme
- Employ more people in roles within the club/ work with job centre through the kick start scheme
- Work with the criminal justice department to engage offenders in work, sport and socialising
- Develop more non-football groups to aid wellbeing and health.
- Work with football fans in training to develop a weight loss group.
- Continue to grow the Extra Time project
- Develop recreational side of football for boys and girls aged 12-16 years
- Add in cooking classes for local people

Our Coaches and volunteers

Nothing could happen without the hard work and dedication of all our volunteers. We are so grateful to have them within our club and we thank them for all the hard work they continue to do in order to shape and grow good young people through football. All of our coaches are encouraged to participate in SFA qualifications which the club pays for to allow the coaches to deliver the best training they can to the boys and girls attending the club. This takes time out of their family life and can be over a number of weeks but they all benefit from having good qualifications behind their practise. We have monthly meetings which all coaches can attend to foster learning from each other and where ideas for development of the club can be aired and planned. These are becoming better attended as the teams grow older and have more success.

Our coaches and helpers wear many hats within the club, and for that we are grateful. We always require help with something and for the most part, they are on hand to help as they believe in what we are trying to do for the community.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025

Our Coaches and volunteers (cont.)

Thanks to all who have helped make this year a huge success. Without your involvement, so many would have missed out.

- Fife Council
- SWF
- SFA East region
- Glenrothes Area Resident's Federation
- The Scottish Football Partnership Trust
- UEFA Foundation for children
- Kirkcaldy & Central Fife Sports Council
- Disability Sports Fife
- Sported UK
- Glenrothes Sport Hub
- Fife Health and Social Care Partnership
- Fife Voluntary Action
- McDonalds (Football For All)
- SAMH
- Active Schools Fife
- Youth 1st
- KDM
- McDonalds
- Cafe Inc.
- Link Living
- Fife Gingerbread
- Wellbe-sing
- Linda's Ladies
- Network 1st
- Job Centre Plus
- Robertson's Trust
- Triage

The biggest thanks have to be given to all of our generous local sponsors who kit our teams with strips and kit each year.

Financial Review

The club continues to be in a stable financial position; we see no reason for this to change in the forthcoming years. The financial risks identified will be around the running and maintenance of the grounds and property. The club shall mitigate these risks by working towards allocating a float which will allow for any unexpected costs that may arise; a sum of £10,000 will be allocated towards this.

During the year the charity had a surplus of £20,301 (2024 - £1,351) and as at 31 May 2025, had available funds excluding fixed assets of £97,969 (2024 - £62,959). Of the available funds £9,217 (2024 - £14,981) was unrestricted and £88,752 (2024 - £47,978) was restricted.

Going Concern

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

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FOR THE YEAR ENDED 31 MAY 2025

Risk Management

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

Structure, Governance and Management

Glenrothes Strollers is a Scottish Charitable Incorporated Organisation (SCIO) governed by a revised constitution dated 9 April 2018. The charity is managed by its board of trustees. Trustees are appointed by the members.

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

Fiona Redpath
Christine Robertson
Danny Burless (resigned 10th June 2025)
Alan Shaw (resigned 10th June 2025)
Annmarie Hutt (appointed 10th June 2025)
Kimberley Langley (appointed 10th June 2025)

Trustees are appointed by the members at the AGM. All of the trustees retire at each AGM but are eligible for re-election.

The management of the charity is undertaken by the trustees and the committee, all of whom are elected by the members at the AGM.

New Trustees are briefed by the Chairperson and principal trustee on the responsibilities and expected behaviour of being a trustee. They are then given copies of the OSCR 'Guidance for Charity Trustees' document and OSCR AND 'Easy Read Guidance for Charity Trustees' document. After reading these documents they are then required to sign the OSCR 'Trustee Declaration' form.

The trustees and members of the committee undertake their duties on a voluntary basis

GLENROTHES STROLLERS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025

Reference and Administrative Information

Trustees	Fiona Redpath
	Christine Robertson
	Danny Burless (resigned 10 th June 2025)
	Alan Shaw (resigned 10 th June 2025)
	Annmarie Hutt (appointed 10 th June 2025)
	Kimberley Langley (appointed 10 th June 2025)

Charity number (Scotland) SC047307

Principal office Community Sports Pavilion
Overstenton Park
Glenrothes
KY6 2AD

Independent Examiner Barry Grant CA
Cunningham Grant Chartered Accountants
Unit G6
The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ

GLENROTHES STROLLERS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025

Trustees' Responsibilities in relation to the Financial Statements

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 Scotland 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 charity and of the incoming resources and application of resources of the charity 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 18/03/2026 and signed on their behalf.

Fiona Redpath

TRUSTEE



GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLENROTHES STROLLERS SCIO

I report on the accounts of the charity for the period ended 31 May 2025 which are set out on pages 9 to 20.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity's trustees are responsible for preparing the financial statements 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 Charities 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.

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 doing 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. 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 STATEMENTS

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:
 - a) To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - b) To prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations (as amended) 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.

B. Grant
Barry Grant
Chartered Accountant
Unit G6 The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ

Date: *14/03/2026*

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
Notes	£	£	£	£	£	£	£
INCOME FROM:							
Donations and legacies	[3]	13,566	134,335	147,901	20,000	53,666	73,666
Charitable activities	[4]	52,780	-	52,780	67,234	-	67,234
Other trading activities	[5]	8,483	-	8,483	17,354	-	17,354
TOTAL INCOME		74,829	134,335	209,164	104,588	53,666	158,254
EXPENDITURE ON:							
Charitable activities	[6]	97,954	90,909	188,863	107,470	49,433	156,903
TOTAL EXPENDITURE		97,954	90,909	188,863	107,470	49,433	156,903
NET INCOME FOR THE YEAR		(23,125)	43,426	20,301	(2,882)	4,233	1,351
Transfer between funds	[13]	16,556	(16,556)	-	(412)	412	-
NET INCOME FOR THE YEAR		(6,569)	26,870	20,301	(3,294)	4,645	1,351
TOTAL FUNDS BROUGHT FORWARD		19,539	632,094	651,633	22,833	627,449	650,282
TOTAL FUNDS CARRIED FORWARD		12,970	658,964	671,934	19,539	632,094	651,633

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages [11] to [20] form part of these financial statements.

GLENROTHES STROLLERS
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BALANCE SHEET
AS AT 31 MAY 2025

	Notes	2025 £	2024 £
<u>FIXED ASSETS</u>			
Tangible assets	[9]	573,965	588,674
<u>CURRENT ASSETS</u>			
Debtors	[10]	4,680	4,381
Cash at bank and in hand		97,037	61,377
		101,717	65,758
<u>CREDITORS</u> - amounts due within one year	[11]	3,748	2,799
<u>NET CURRENT ASSETS</u>		97,969	62,959
<u>TOTAL NET ASSETS</u>		671,934	651,633
<u>FUNDS OF THE CHARITY</u>			
Restricted funds	[12]	658,964	632,094
Unrestricted funds	[12]	12,970	19,539
		671,934	651,633

The financial statements were approved by the Trustees on 18/03/2026

Fiona Redpath
TRUSTEE



The notes on pages [11] to [20] form part of these financial statements.

GLENROTHES STROLLERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

[1] ACCOUNTING POLICIES

General Information & Basis of Accounting

The charity is a Scottish Charitable Incorporated Organisation with its registered address at Community Sports Pavilion, Overstenton Park, Glenrothes, KY6 2AD.

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 (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have been prepared under the historical cost convention. There were no material departures from that standard.

The financial statements are presented in sterling which is the functional currency of the company and are rounded to the nearest £1.

The charity constitutes a public benefit entity as defined by FRS 102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise shown.

Going Concern

The Trustees are satisfied that the charity has adequate unrestricted 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. The Trustees have considered a period of 12 months from the date of approval of the financial statements.

Disclosure Exemptions

The charity satisfies the criteria of being a qualifying entity as defined in SORP FRS 102 Update Bulletin 1. As such, advantage has been taken of the following disclosure exemptions: No cash flow statement has been presented for the charitable company.

Fund Accounting

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

Unrestricted funds included designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GLENROTHES STROLLERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

[1] ACCOUNTING POLICIES (continued)

Incoming resources

Income is recognised in the accounts when the charity is legally entitled to the funds, 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 charity 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.

Revenue grants are credited to the income and expenditure account in the period to which they relate.

Capital grants are recognised in the Statement of Financial Activities as a restricted fund when they are receivable using the "performance model" in accordance with the SORP. The funds will be reduced over the useful economic life of the asset in line with its depreciation.

Expenditure

Expenditure, including grants in the form of support and gifts to individuals and charitable institutions, is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation has been provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold Improvements	over the life of the lease
Plant and Equipment	25% straight line

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

GLENROTHES STROLLERS

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

[1] ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments which 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.

Financial Instruments

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 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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Employee Benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

[1] ACCOUNTING POLICIES (continued)

Leases and hire purchase agreements

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the term of the lease.

Critical Accounting Estimates and Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts 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, or in the period of the revision and future periods where the revision affects both current and future periods.

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
[3] DONATIONS AND LEGACIES				
Donations	1,566	-	1,566	-
Grants	12,000	134,335	146,335	73,666
	<u>13,566</u>	<u>134,335</u>	<u>147,901</u>	<u>73,666</u>

Grants received, included above, are as follows:

Scottish FA - McDonald's Programme	2,000	-	2,000	1,500
Scottish FA - Recreational Football	1,000	-	1,000	3,000
Scottish FA - Play Fitba	1,500	-	1,500	-
Scottish FA - Para Disability Programme	2,000	-	2,000	-
Scottish FA - KDM Soccer Centre	1,000	-	1,000	-
Scottish FA - Menopause Goals	2,900	-	2,900	-
Scottish FA - Kickabout Provision	1,500	-	1,500	-
Scottish FA - Football Champions Festival	100	-	100	-
Scottish FA - Extra Time Project	-	134,335	134,335	53,666
Scottish FA - Club Development Support	-	-	-	4,000
Scottish FA - Out of School Care	-	-	-	2,000
Scottish FA - School of Football	-	-	-	8,000
Kingdom Community Initiative	-	-	-	500
Fife Council - Community Chest Fund	-	-	-	1,000
	<u>12,000</u>	<u>134,335</u>	<u>146,335</u>	<u>73,666</u>

For the year ended 31 May 2024

Unrestricted funds	20,000
Restricted funds	53,666
	<u>73,666</u>

[4] CHARITABLE ACTIVITIES

Membership Fees	44,847	-	44,847	52,105
Camps & activities	6,729	-	6,729	13,571
Facilities hire	354	-	354	708
Scottish Cup Income	850	-	850	850
	<u>52,780</u>	<u>-</u>	<u>52,780</u>	<u>67,234</u>

For the year ended 31 May 2024

Unrestricted funds	67,234
Restricted funds	-
	<u>67,234</u>

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
[5] OTHER TRADING INCOME				
Fundraising events	8,483	-	8,483	17,354
For the year ended 31 May 2024				
Unrestricted funds				17,354
Restricted funds				-
				17,354
[6] COSTS OF CHARITABLE ACTIVITIES				
Staff costs	38,916	51,681	90,597	68,517
Employers pension contributions	242	756	998	656
Charitable activities	32,884	18,924	51,808	38,057
Ground care	3,427	-	3,427	4,515
Rates	-	-	-	91
Repairs and maintenance	1,035	-	1,035	1,164
Sports supplies & clothing	3,988	-	3,988	8,766
Insurance	1,733	1,733	3,466	3,377
Heat and light	2,247	3,250	5,497	4,337
Telephone	2,040	-	2,040	-
Postage, stationery and advertising	799	-	799	582
Membership costs	2,901	-	2,901	3,212
Cleaning and waste	660	661	1,321	1,615
Training costs	960	-	960	891
Subscriptions	984	-	984	1,208
Professional fees	(256)	-	(256)	336
Card fees	1,169	-	1,169	1,526
Sundry	285	-	285	962
Independent examiner fees (see note 8)	1,265	-	1,265	1,330
Gain on disposal of plant & equipment	-	-	-	(350)
Depreciation and impairment	2,675	13,904	16,579	16,111
	97,954	90,909	188,863	156,903
For the year ended 31 May 2024				
Unrestricted funds				107,470
Restricted funds				49,433
				156,903

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

[7] INDEPENDENT EXAMINER'S REMUNERATION

2025	2024
£	£
1,265	1,330

Independent examiner's fee

[8] STAFF COSTS

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Wages and salaries	38,916	51,681	90,597	68,517
Employer pension contributions	242	756	998	656
	39,158	52,437	91,595	69,173

Total Number 2025	Total Number 2024
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The average numbers of employees during the year was as follows:
Support Staff

6	5
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No employees earned in excess of £60,000 during the year.

No trustee (or any person connected with them) received any remuneration or benefits from the charity during the year.

No trustee received reimbursement of expenses during the year.

The club has a workplace pension scheme in place with NEST in compliance with the Pension Act 2008.

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Leasehold Improvements £	Plant & Equipment £	Total £
[9] TANGIBLE FIXED ASSETS			
<u>Cost</u>			
As at 31 May 2024	695,218	24,692	719,910
Additions	-	1,870	1,870
As at 31 May 2025	695,218	26,562	721,780
<u>Depreciation</u>			
As at 31 May 2024	111,102	20,134	131,236
Charge for year	13,904	2,675	16,579
As at 31 May 2025	125,006	22,809	147,815
<u>Net book value</u>			
As at 31 May 2025	570,212	3,753	573,965
As at 31 May 2024	584,116	4,558	588,674
		2025	2024
[10] DEBTORS		£	£
Trade Debtors		191	204
Sundry Debtors		2,135	1,879
Prepayments		2,354	2,298
		4,680	4,381
[11] CREDITORS - amounts due within one year			
Accruals		2,791	2,799
PAYE		957	-
		3,748	2,799

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	
[12] ANALYSIS OF NET ASSETS					
Fund balances at 31 May 2025					
Tangible fixed assets	3,753	-	570,212	573,965	
Current assets/(liabilities)	(203)	9,420	88,752	97,969	
Total	3,550	9,420	658,964	671,934	
Fund balances at 31 May 2024					
Tangible fixed assets	4,558	-	584,116	588,674	
Current assets/(liabilities)	5,397	9,584	47,978	62,959	
Total	9,955	9,584	632,094	651,633	
[13] MOVEMENT IN FUNDS					
	At 01.06.24 £	Incoming resources £	Outgoing resources £	Transfers £	At 31.05.25 £
Unrestricted funds					
General fund	9,955	67,561	(92,200)	18,234	3,550
Designated:					
Men's Wellbeing fund	488	200	(265)	-	423
Over 35s	170	-	(70)	-	100
2013 team fund	628	-	-	-	628
2014 team fund	-	650	-	-	650
2015 team fund	165	-	-	-	165
2016 team fund	39	-	-	-	39
2017 team fund	807	-	(255)	-	552
Girl Under 8's team fund	300	-	(50)	-	250
Girl Under 10's team fund	1,763	150	(221)	-	1,692
Girl Under 12's team fund	1,418	460	(1,153)	-	725
Girl Under 14's team fund	313	459	-	-	772
Girl Under 16's team fund	1,026	2,190	(1,375)	(1,841)	-
Ladies Recreational fund	2,309	565	(156)	(87)	2,631
Ladies team fund	158	2,594	(2,209)	250	793
	19,539	74,829	(97,954)	16,556	12,970
Restricted funds					
Building fund	602,038	-	(13,904)	-	588,134
Extra Time Fund	30,056	134,335	(77,005)	(16,556)	70,830
	632,094	134,335	(90,909)	(16,556)	658,964

GLENROTHES STROLLERS
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	At 01.06.23	Incoming resources	Outgoing resources	Transfers	At 31.05.24
[13] MOVEMENT IN FUNDS (cont.)	£	£	£	£	£
Unrestricted funds					
General fund	10,256	92,249	(98,258)	5,708	9,955
Designated:					
Men's Wellbeing fund	551	100	(113)	(50)	488
Over 35s	-	120	-	50	170
Superstars	3,145	-	-	(3,145)	-
2007 team fund	-	725	(571)	(154)	-
2010 team fund	1,456	-	(92)	(1,364)	-
2013 team fund	628	1,000	(1,000)	-	628
2015 team fund	-	165	-	-	165
2016 team fund	39	-	-	-	39
2017 team fund	-	1,033	(226)	-	807
Girl Under 8's team fund	271	225	(196)	-	300
Girl Under 10's team fund	1,011	812	(60)	-	1,763
Girl Under 12's team fund	1,418	45	(45)	-	1,418
Girl Under 14's team fund	267	46	-	-	313
Girl Old Under 16's team fund	1,457	-	-	(1,457)	-
Girl New Under 16's team fund	-	1,128	(102)	-	1,026
Ladies Recreational fund	2,019	588	(298)	-	2,309
Ladies team fund	315	6,352	(6,509)	-	158
	<u>22,833</u>	<u>104,588</u>	<u>(107,470)</u>	<u>(412)</u>	<u>19,539</u>
Restricted funds					
Building fund	615,942	-	(13,904)	-	602,038
Extra Time fund	-	53,666	(23,610)	-	30,056
Club Growth Officer fund	11,507	-	(11,919)	412	-
	<u>627,449</u>	<u>53,666</u>	<u>(49,433)</u>	<u>412</u>	<u>632,094</u>