

**East Fife Community  
Football Club  
Annual Report and Charity Accounts  
for the year ended 31 March 2025**

**Charity no: SC049504**

**East Fife Community Football Club - SC049504**  
**For the year ended 31 March 2025**

**Reference and Administrative Information**

**Trustees**



- Chairperson
- Treasurer
- Secretary
- Facilities Officer (resigned 12/09/25)
- Community Secretary
- Child Protection Officer
- Future Projects and Fundraising Officer

**Address**

C/O MGM Timber Bayview Stadium  
Harbour View  
Methil  
KY8 3RW

**Independent Examiner**



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

## **East Fife Community Football Club – SC049504**

### **Report of the trustees for the year ended 31 March 2025**

The Trustees have pleasure in presenting their report for the year ended 31 March 2025. 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 SC049504) which was registered in its current legal form on 31 July 2019.

##### 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 Trustees. 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.

##### Nature of Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 31 July 2019. EFCFC runs by a constitution which governs how the charity is run. The constitution is reviewed annually at the AGM where any changes are made.

##### Risk Management

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

## **East Fife Community Football Club - SCO49504**

### **Report of the trustees for the year ended 31 March 2025**

#### **Objectives and Activities**

The purpose of the charity is to not only advance the participation of youth football, but to include the whole community from the very young to the elderly. To show the benefits of having an active healthy lifestyle not only promotes physical but also mental wellbeing.

We aim to include families participating in activities, as well as groups of multi age/ability/gender to bring the community closer together through sport. Our club is situated in an area of high deprivation, and we have achieved in providing a space for all either free or low cost which allows everyone to participate without prejudice.

#### **Achievements and Performance**

As always, we have had an action-packed year at EFCFC.

Celebrating successes for individuals and teams, continuing with our community programmes, changes to staffing and focusing on the future pathways for the charity.

There have been some highs and lows throughout the year, but as an organisation everyone has pulled together, and the results have been amazing.

#### **A Round up of the Year**

Promoting Girls and Women's activities was high on the agenda for this year with the introduction of girls and women's night at Bayview.

Ensuring that everyone had the opportunity to take part, and listening to the feedback from the community, a ladies fitness class was introduced to support those who did not want to play football. We also delivered Disney playmakers and KDM Soccer School which are girls only classes.

We were fortunate to receive funding and partner with SGN to deliver camps for every week of the school holidays throughout the year. Camps were £10 per week for 30 hours of activity. There was a mix of multisport camps and football camps to ensure that the whole community could get involved. Our coaches were on top form with the imaginative ways to keep the kids active and involved for 6 hours every day. The camps were themed to encourage the kids to get involved with up to date relevant events e.g. Olympics and the Euros. We were also able to hold free one day camps throughout the year.

We continued with our community programmes throughout the year trying to encourage as much of the community to get involved as possible. We ran free classes in conjunction with the SPL Trust and the SFA to promote health and well-being for all, this includes Football Fans in Training and McDonalds Soccer School.

We are also continuing with our Additional Needs classes for kids including autism friendly football and Para football. We will be starting an adult class in the New Year.

## **East Fife Community Football Club - SCO49504**

### **Report of the trustees for the year ended 31 March 2025**

As well as the above classes, we have soccer school for kids who just want to play, with no pressure of a team environment and Mini Fifers for the youngest kids in our community.

Our work within the local schools continues, working in partnership with Fife Council and Active Schools delivering School of Football at Levenmouth Academy throughout the school day and lunch time and after school programmes in the primary schools.

Our football champions programme came to a conclusion with 2 more primary schools taking part.

We were also fortunate to work with Denbeath Primary School to deliver a Learning Through Football curriculum. This proved a huge success in attainment and attendance records within the school. This was an education based programme using football to encourage the kids to get involved with maths and English.

As we do each year we ended the year with Festive Friends. This year was our biggest yet having visitors to the stadium and also delivering hampers to those that were unable to make it.

We again partnered with the Community Trade hub. The young people at the hub cooked and served for our elderly visitors, allowing them to work towards qualifications for their SVQ's.

We also had a visit from the local primary school who provided some entertainment.

#### **Financial Review**

The charity's policy is to hold sufficient unrestricted reserves to ensure continued operation for three months. As at 31 March 2025, the charity had unrestricted reserves totalling £36,705 (2024: £5,273) and restricted reserves of nil (2024: £0)

Our main source of funding is fees, grants, donations and fundraising which raised £216,774 in the year.

Expenditure of £185,342 included wages and pension of £43,310, facilities hire of £59,414 and hoodies/equipment of £37,638. The remaining costs related to the day to day running of the charity, including independent examiner costs of £660.

Overall surplus in the year was £31,432.

**East Fife Community Football Club – SC049504**  
**Report of the trustees for the year ended 31 March 2025**

Investment & Reserves Policy

The charity is non-profit making and funded entirely by membership fees, grants, donations and fund-raising activities. In-year activities are managed to make best use of available funds. Funds are held in one bank account.

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

Plans for Future Periods

We are still awaiting finalisation of our lease for the pavilion at King George V park in Leven. This will get us a new internal space for more community programmes.

New classes are in the pipeline with Adult ASN classes, supporting the elderly in their homes and additional work with ASN schools.

The over 35 team will be rejoining the community club which will increase our participation for adults along with the creation of new recreational classes.

There is hope for a full new football committee and set of Trustees who will provide a new vision taking the club into the future.

Approved by the Trustees and signed on their behalf:-

[Redacted Signature]  
(Chairperson)

21/12/2025  
.....  
Date

[Redacted Signature]  
(Treasurer)

8 DECEMBER 2025  
.....  
Date

# East Fife Community Football Club

## Independent Examiner's Report to the Trustees of East Fife Community Football Club - SC049504

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 7 to 13.

### 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 Regulationshave 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.

Signed

Date: 9/12/25

**East Fife Community Football Club**  
**Statement of receipts and payments**  
**Period ended 31 March 2025**

		<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b><u>Receipts</u></b>					
Donations and Legacies	2	151,924	0	151,924	144,270
Charitable Activities	3	44,016	0	44,016	62,600
Other Trading Activities	4	1,372	19,462	20,834	17,497
Other Income		0	0	0	0
		-----	-----	-----	-----
Total receipts		197,312	19,462	216,774	224,367
<b><u>Payments</u></b>					
Raising Funds	5	165,220	19,462	184,682	229,086
Charitable Activities		0	0	0	0
Governance costs:					
Independent examiner costs		660	0	660	660
		-----	-----	-----	-----
		165,880	19,462	185,342	229,746
Net receipts / (payments)		31,432	0	31,432	-5,379
Transfers to/(from) funds		0	0	0	0
		-----	-----	-----	-----
Deficit /surplus for the year		31,432	0	31,432	-5,379
		=====	=====	=====	=====



**East Fife Community Football Club**  
**Statement of Balances**  
**Year ended 31 March 2025**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>1. Cash funds</b>				
Cash and bank balances as at 31 March 2024	5,273	0	5,273	10,652
Surplus/(deficit) shown on receipts and payments account	31,432	0	31,432	-5,379
	<hr/>	<hr/>	<hr/>	<hr/>
Cash and bank balances as at 31 March 2025	36,705	0	36,705	5,273
	<hr/>	<hr/>	<hr/>	<hr/>

**2. Liabilities**

	Fund to which liability arises	Cost £	2024 £
Independent Examiner Fees	Unrestricted	690	660
Creditors		-	485
		<hr/>	<hr/>
		690	1,145
		<hr/>	<hr/>

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

[Redacted Signature]

(Chairperson)

[Redacted Signature]

(Treasurer)

Date 8 DECEMBER 2025

# **East Fife Community Football Club - SC049504**

## **Notes to the Accounts**

**For the year ended 31 March 2025**

### **1. Accounting Policies**

#### **Statement of Compliance**

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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 1006 (as amended).

#### **Basis of Preparation**

East Fife Community Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are presented in sterling (£) and rounded to the nearest £1.

#### **Exemption from Preparing a Cash Flow Statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going Concern**

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

#### **Income and Endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

#### **Donations and Legacies**

Donations and legacies are recognised on a receivable basis when receipt is probably, and the amount can be reliably measured.

#### **Grants Received**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met, where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

# **East Fife Community Football Club - SC049504**

## **Notes to the Accounts**

**For the year ended 31 March 2025**

### **Deferred Income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising Funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in the trading activities that raise funds.

### **Governance Costs**

These include the costs attributed to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

### **Government Grants**

Government Grants are recognised based on the accrual model and are measured at the fair value of the assets received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charity purposes.

### **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and bank deposits.

# East Fife Community Football Club - SC049504

## Notes to the Accounts

For the year ended 31 March 2025

### 2. Donations & Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations	11,573	0	11,573	15,554
Gift Aid	21,834	0	21,834	0
Grants	19,537	0	19,537	36,377
Youth Fees	90,212	0	90,212	83,698
Performance/CP Fees	8,768	0	8,768	8,641
	-----	-----	-----	-----
	151,924	0	151,924	144,270
	=====	=====	=====	=====

### 3. Charitable Activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Player Registration	4,055	0	4,055	1,910
Trips & Camps	1,530	0	1,530	30,772
Pitch Hire	410	0	410	1,295
Member Sponsorship	7,683	0	7,683	13,591
Community Activities	30,338	0	30,338	15,032
	-----	-----	-----	-----
	44,016	0	44,016	62,600
	=====	=====	=====	=====

### 4. Income from Other Charitable Activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Clothing/Equipment	0	19,462	19,462	17,497
Miscellaneous Income	1,372	0	1,372	0
	-----	-----	-----	-----
	1,372	19,462	20,834	17,497
	=====	=====	=====	=====

# East Fife Community Football Club - SC049504

## Notes to the Accounts

For the year ended 31 March 2025

### 5. Payments for Raising Funds and Charitable Activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Wages	40,877	0	40,877	67,354
Pension Costs	2,433	0	2,433	3,547
Hoodies/Equipment	18,176	19,462	37,638	39,315
Projects/Events	1,526	0	1,526	3,967
Facilities Hire	59,414	0	59,414	56,277
Contractors	12,174	0	12,174	27,064
Courses	1,660	0	1,660	3,702
Administration Costs	10,473	0	10,473	14,814
Donations	9,900	0	9,900	11,340
Miscellaneous Costs	2,045	0	2,045	1,054
Registrations	4,109	0	4,109	652
	-----	-----	-----	-----
	165,220	19,462	184,682	229,086
	=====	=====	=====	=====

### 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.

### 7. Cash and Cash Equivalents

	2025	2024
	£	£
Cash at bank	36,705	6,418
	-----	-----

# East Fife Community Football Club - SC049504

## Notes to the Accounts

For the year ended 31 March 2025

### 8. Funds of the Charity

	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 March 2025 £
<b>Unrestricted Funds</b>				
<b>General</b>				
Unrestricted	5,273	197,312	165,880	36,705
<b>Restricted Funds</b>				
Hoodies/Equipment	0	19,462	19,462	0
<b>Total Funds</b>	<u>5,273</u>	<u>216,774</u>	<u>185,342</u>	<u>36,705</u>

### 9. Staff Costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and Salaries	40,877	67,354
Pension Costs	2,433	3,547
<b>Total Funds</b>	<u>43,310</u>	<u>70,902</u>

The average number of employees during the year was 2 (2024: 3). No employee received emoluments of more than £60,000 during the year.

### 10. Taxation

The charity is a registered charity and is therefore exempt from taxation.