

Fife Steel Basketball Club

SC050337

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|-----------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Donations | 600 | | | | 600 | 2,748 |
| Christmas Fundraising | 626 | | | | 626 | |
| Lucky Square | 612 | | | | 612 | |
| AGM Raffle | 188 | | | | 188 | |
| Total | 2,026 | - | - | - | 2,026 | 2,748 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|------------------------------------|----------------------------------|---|-----------------------------------|
| Sports Scotland | 3,000 | | 3,000 | 5,000 |
| Cash for Kids | 4,348 | | 4,348 | - |
| Kirkcaldy & Central Fife Sports Council | | | - | 500 |
| | | | - | |
| Total | 7,348 | - | 7,348 | 5,500 |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Membership | 31,660 | | | | 31,660 | 28,990 |
| Sales | 2,701 | | | | 2,701 | 2,837 |
| Recredit HRMC | | | | | - | 2,185 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 34,361 | - | - | - | 34,361 | 34,012 |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|-----------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Cost of Materials | 2,678 | | | | 2,678 | 3,693 |
| Special Events | 4,138 | | | | 4,138 | - |
| Mileage | 265 | | | | 265 | - |
| Rent | 15,490 | | | | 15,490 | 13,650 |
| Printing & Office Equipment | 16 | | | | 16 | 140 |
| Advertising and Promotion | 230 | | | | 230 | - |
| Competition Subscriptions | 2,180 | | | | 2,180 | 2,282 |
| Staff Costs | 17,227 | | | | 17,227 | 14,768 |
| Equipment | | | | | - | 1,560 |
| Donation Giving | | | | | - | 385 |
| Total | 42,224 | - | - | - | 42,224 | 36,478 |

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name

Fife Steel Basketball Club

Registered charity number

SC050337

On the accounts of the charity for the period

Period start date

Day 01 Month 04 Year 2024

to

Period end date

Day 31 Month 03 Year 2025

Set out on pages

(remember to include the page numbers of additional sheets)

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 ~~[other than that disclosed on the attached page*]~~

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, or

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

Signed:

Name:

[Redacted Name]

Date:

05.03.26

Relevant professional qualification(s) or body (if any):

Address:

Fife Voluntary Action
 Caledonia House
 Pentland Park, Saltire Centre
 GLENROTHES, Fife, KY11 2AL

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 04 | 2024 | To | 31 | 03 | 2025 |

Reference and administration details

| | |
|---------------------------------|----------------------------|
| Charity name | Fife Steel Basketball Club |
| Other names charity is known by | |
| Registered charity number | SC050337 |
| Charity's principal address | ██████████ |
| | ██████████ |
| | |
| | Postcode ██████████ |

Names of the charity trustees on date of approval of Trustees' Annual Report

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------|---------------------|-----------------------------------|---|
| 1 | ██████████ | Chairperson | | |
| 2 | ██████████ | Secretary | | |
| 3 | ██████████ | Men Player Lead | | |
| 4 | ██████████ | Development Officer | | |
| 5 | ██████████ | Treasurer | Jan 2025 onwards | Ross Hugh |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------------|-----------------------------------|
| ██████████ | Finished April 2024 |
| | |
| | |

Structure, governance and management

Type of governing document

Our Vision

To be the forefront of competitive basketball development, across all ages, while ensuring a focus that maintains our core values, on and off the court, contributing to serving the social good of our members and the community throughout Kirkcaldy and Central Fife.

Our Mission

To be an ambitious basketball club with enthusiastic membership. We aim to main a strong co-operative relationship with local community, with a vie to ensure we contribute to be a successful community-based sports club.

Our Values

S portsmanship, T eamwork, E njoyment, E nthusiasm, L eadership
With a strong focus on respect and value for diversity we seek to encourage a broad-based participative membership, so that existing (and former) club player, coaches, officials, family and friends are able to contribute to the club's success. With a commitment to developing players of all ages, while also providing an environment where more recreational and senior players can enjoy their game, the club aims to capitalise an that broad bases membership to build a stronger presence and able to 'give back' to these communities.

Trustee recruitment and appointment

The members of the Management Committee shall be drawn from the membership. Candidates shall be elected by paper ballot at the AGM and shall be members of the Charity Trustees from the conclusion of that AGM until the conclusion of the following AGM. All nominations of candidates for election shall: have the consent of the nominee; be in writing; be seconded; be received by the secretary not less than fourteen days before the AGM. Uncontested posts may be filled by nomination(s) and election at the AGM. The Secretary shall send all members a list of all nominations not less than 21 days prior to the AGM.

Objectives and activities

Charitable purposes

Fife Steel Basketball Club is here to inspire and enable people of all ages to enjoy the physical, social, and emotional benefits of basketball. Through free and low-cost sessions, school taster programmes, community outreach, and inclusive training opportunities, the club promotes active lifestyles, builds confidence, and creates a welcoming environment where everyone can belong. The club promotes inclusion, personal development, and community engagement through the sport.

Summary of the main activities in relation to these objects



APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Fife Steel Basketball Club has once again shone brightly, showcasing outstanding resilience, adaptability, and passion as it celebrates another hugely successful year! Despite a few challenges along the way, the club has continued to push forward with remarkable determination. Their unwavering commitment to engaging with Fife schools—delivering high-quality curriculum basketball sessions to pupils at Balwearie High School and numerous 4-week taster sessions at local Primary schools—alongside maintaining regular club training sessions, has been nothing short of inspiring.

Securing external funding from Sport Scotland in its 3rd year stands as a powerful testament to the club's dedication and vision. This support has fully funded a Community Engagement Officer for another one year, supercharging the club's ability to connect with communities across Kirkcaldy, Glenrothes, Leven, and surrounding towns. Innovative initiatives such as the week-long Holiday Camps and the popular "Walking Basketball" sessions have opened the doors to players of all ages and abilities, strengthening inclusivity and community spirit across the region.

The season reached an exciting high point with final competition games and a vibrant Annual Awards Ceremony at our June AGM, celebrating the achievements of more than 100 players and parents. It's a powerful story of perseverance, growth, and community connection—a club that doesn't just survive challenges but thrives through them, nurturing a deep love for basketball and a strong sense of belonging among its members.

Over the summer, our Community Engagement Officer delivered engaging outdoor sessions at the Balwearie High School courts, creating a safe, positive, and energetic environment for all who attended. This momentum carried straight into a fantastic week-long indoor Summer Basketball Camp, helping players gear up for the start of the 24/25 season.

This season has also been an incredible journey for the young athletes at Balwearie High School. The free weekly "Girls Only" basketball session has been a standout success, building skills, confidence, and friendships among primary school girls. Festive cheer was at its peak during our annual Christmas Festive Fun Event—a lively three-hour celebration packed with basketball activities, mini-games, shooting challenges, and a buzzing raffle and tombola. The warm generosity of parents, who provided refreshments and home-baked treats, helped create a joyful, welcoming atmosphere for all.

We were also honoured to be selected by the Radio Forth 'Cash for Kids' as one of ten winners to promote Fife Steel intaking part in various fundraising activities to raise money to run a Jr NBA event for U12;s for disadvantaged backgrounds. A proud moment for everyone involved.

Through every win, loss, challenge, and triumph, our players have shown maturity, reflection, and an unshakeable team spirit. With the steadfast support of their coaches, their passion has been reignited, and their enthusiasm continues to grow. The rising skill level, excitement, and energy across the club highlight the powerful impact of our programmes and the enduring love of basketball within our community.

Financial review

Brief statement of the charity's policy on reserves

Fife Steel Basketball Club aims to maintain a prudent level of unrestricted reserves to ensure the stability and continuity of our charitable activities. Our policy is to hold sufficient reserves to cover essential operating costs and to safeguard the charity against unforeseen financial challenges or interruptions to income.

The target level of reserves is reviewed annually by the Trustees, taking into account planned activities, future commitments, and potential risks. Any reserves held above the target level are reinvested directly into the development of our programmes, community engagement initiatives, and the long-term sustainability of the club.

This approach ensures that the charity remains financially resilient while maximising the impact of funds for the benefit of our players, schools, and wider community.

Details of any deficit

The small deficit recorded this year reflects the club's deliberate decision to continue delivering high-quality programmes and community activities despite rising operational costs and the timing of certain grant payments. In several cases, expenditure for key projects, such as school engagement sessions, community events, and seasonal camps, was incurred before the corresponding funding was received. These funds are confirmed and expected in the following financial period, ensuring the deficit is temporary rather than structural.

Additionally, the Trustees agreed that maintaining programme continuity for children, young people, and families was a priority, even if it required drawing slightly on reserves. This approach ensured that no sessions were cancelled, community engagement remained strong, and participation continued to grow.

The Trustees regularly monitor the financial position and are confident that the deficit is manageable, short-term, and aligned with the charity's strategic aims. With confirmed funding for the coming year and continued community support, the club remains in a stable financial position.

Donated facilities and services (if any)

This year, the charity provided free weekly girls' basketball sessions and delivered multiple taster sessions within local primary schools, all led by our Community Engagement Officer. These activities formed a key part of our contribution to the Active Schools engagement programme, helping introduce more children, particularly young girls U12's, to basketball while promoting physical activity, confidence, and participation across the community.

APPENDIX 1

Other optional information

The resilience and dedication shown by the Basketball Club throughout a challenging financial year have been truly inspiring. Despite obstacles, the club powered forward, continuing to deliver high-quality training programmes thanks to the unwavering commitment of our incredible Committee volunteers and coaches. These remarkable individuals, who freely give their time, energy, and expertise, are the heartbeat of the club. Their passion ensures that players and the wider community continue to enjoy fun, meaningful, and enriching basketball experiences.

Their efforts do far more than build athletic skill, they create friendships, confidence, and a strong sense of belonging. The club's gratitude for these volunteers is immense; they are the true MVPs who make everything possible. Their contribution shines as a powerful example of how sport unites people, even in the toughest of times.

The club's achievements this year reflect their hard work and the positive influence they have on everyone involved. It's a vivid reminder that with determination and teamwork, any challenge can be overcome, and the Basketball Club has proven that time and time again. The passion of our volunteers and the support of our community have created an environment where sportsmanship, unity, and joy thrive, firmly establishing the club as a pillar of the local area.

This is a story of triumph over adversity, one that will continue to inspire new players, families, and volunteers to join our journey. The club looks ahead with excitement, ready to build on this legacy of excellence and community service for many years to come, supported by our dedicated volunteers and ongoing financial backing.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|---|--|
| Signature(s) <i>OSCR will accept digital or typed signatures</i> |  | |
| Full name(s) |  | |
| Position (e.g. Chair) | Chairperson | |
| Date | 24 th February 2026 | |