Charity registration number SC043752 (Scotland)

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MAY 2026

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mr James Sorrie<br>Mr Graham Tait<br>Mr Paul Hamilton<br>Mr George Barr<br>Mr Patrick Anderson<br>Mr Gordon Farquharson<br>Jimmy Dunlop | <br><br><br><br><br><br>(Appointed 2 June 2025) |
| **Charity registration** | Scotland | SC043752 |
| **Principal address** | Drumgeith Pavilion<br>Drumgeith Road<br>Dundee<br>DD4 0JX | |
| **Independent examiner** | Lesley Campbell, CA<br>Findlays Audit Limited<br>11 Dudhope Terrace<br>Dundee<br>DD3 6TS | |
| **Bankers** | Clydesdale Bank<br>7/8 High Street<br>Dundee<br>DD1 1SS | |

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

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# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MAY 2026*

The trustees present their annual report and financial statements for the year ended 31 May 2026.

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 articles and memorandum, 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)" (effective 1 January 2019).

**Objectives and activities**
The charity's objectives are to improve the wellbeing, health and opportunities of people within Dundee and surrounding areas through:

- Community sport and physical activity
- Early years and family support
- Health and wellbeing programmes
- Food insecurity support
- Social inclusion initiatives
- Volunteer and employability opportunities
- Creative and educational activities

The charity works primarily within Dundee's East End, an area recognised within the top 5% most deprived SIMD areas in Scotland.

Activities are designed to remain affordable, inclusive and accessible to all members of the community, with many sessions offered free of charge or on a donation basis.

**Achievements and performance**

*Significant activities and achievements against objectives*

During the year, Fairfield Community Sports Hub continued to grow its impact across the local community, supporting approximately 5,000 users weekly through a wide range of programmes and services.

**Food Larder** - the Food Larder remained one of the charity's largest and most vital services. During the reporting period:

- Approximately 100 families accessed the service weekly
- 2,420 individuals were registered users
- 4,011 visits were recorded
- 1,320 households accessed support
- Families received access to affordable food, including fresh fruit and vegetables

The Food Larder continued to work in partnership with local organisations and health professionals, including NHS Health Inclusion Nurses who regularly attended sessions to provide additional support and advice.

**Health and Wellbeing Programmes** - the charity delivered a wide range of activities aimed at reducing isolation, improving physical health and strengthening community relationships, including:

- Walking Football
- Women's Walking Football
- Men's Mental Health Football
- Neurodiverse Football sessions
- Para Football activities
- Fairfield Friends social groups
- Craft and Chat sessions
- Men's Hour wellbeing activities

These programmes provided opportunities for social connection, improved confidence and increased physical activity for people of all ages and abilities.

**Early Years and Family Support** - the Hub continued to deliver extensive early years provision and family activities, including:

- Baby Sensory classes
- Toddler and preschool activities
- Family creative sessions
- Dance and movement activities
- Holiday programmes and camps

These sessions supported children's development while also reducing social isolation amongst parents and carers.

Continued reliance on and celebration of a strong **volunteer base**, whose input has been vital in delivering activities and supporting events.

**Facilities and Community Asset Transfer**

A major achievement during the year was the successful completion of a Community Asset Transfer involving:

- Fairfield Community Sports Hub
- Fairfield Park
- Balerno Education Centre ("Fairfield 3")

This represents a significant milestone in securing long-term community ownership and sustainability.

The organisation also completed further improvements to facilities during the year, including refurbishment work to toilets and shower areas to improve accessibility, safety and user experience.

Plans are progressing to redevelop Fairfield 3 to create additional community facilities, including a low-cost day nursery provision to meet identified local demand.

**Financial review**

The charity's income for the year came from a mix of grant funding, donations, fundraising, and earned income from facility hire.

Expenditure was focused on staff costs, project delivery, and improvements to facilities, including flooring and community hub works.

While securing ongoing core funding continues to be challenging, the charity has managed resources carefully. The Trustees are committed to maintaining a prudent reserves policy to safeguard future sustainability.

During the year ended 31 May 2026, Fairfield Community Sports Hub SCIO reported total income of £268,626(2025 - £387,637). This was largely made up of restricted and unrestricted grant funding, donations, and income generated from community services such as the Food Larder and studio hire. Expenditure for the year totalled £262,392 (2025 - £288,766), primarily reflecting investment in staff wages, essential repairs and maintenance, and project delivery costs. This resulted in a net surplus of £6,234 (2025 - £98,771).

Fairfield Community Hub Limited, the trading subsidiary, achieved turnover of £124,198 (2025 - £119,092) through activities such as pitch hire, café income, studio hire, and the jetwash facility. Administrative costs of £60,336 (2025 - £74,075) were recorded, leading to an operating profit of £95,820 (2025 - £77,311). After including small amounts of other income, the final profit for the year stood at £95,825 (£77,321). Profits are to be gift-aided to the parent charity to support its community activities.

Taken together, the charity and subsidiary continue to demonstrate a healthy ability to generate both grant and earned income streams. While the SCIO recorded a deficit this year due to exceptional repairs and maintenance costs, the trading subsidiary delivered a strong surplus which offsets pressures on unrestricted funds. The trustees continue to monitor finances carefully and are confident the organisation remains in a stable position going forward.

*Going concern*

The trustees have considered the financial position and future plans of the organisation, including the confirmed funding streams and projected income from the trading subsidiary. On this basis, the trustees are satisfied that Fairfield Community Sports Hub SCIO has adequate resources to continue to operate for the foreseeable future and therefore the accounts have been prepared on a going concern basis.

*Reserves policy*

The charity aims to maintain unrestricted reserves at a level that allows for the continued operation of core services and assists with managing unforeseen financial pressures or emergencies.

Trustees regularly review reserve levels as part of financial monitoring and future planning. The policy is to hold reserves equivalent to at least three months of core expenditure, providing a buffer against unexpected costs or delays in funding.

**Structure, governance and management**
Fairfield Community Sports Hub SCIO is registered as a charitable company limited by shares.

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

| | |
|---|---|
| Mr James Sorrie | |
| Mr Graham Tait | |
| Mr Paul Hamilton | |
| Mr George Barr | |
| Mr Patrick Anderson | |
| Mr Gordon Farquharson | |
| Connie Devine | (Appointed 2 June 2025 and resigned 1 June 2026) |
| Jimmy Dunlop | (Appointed 2 June 2025) |
| Mandy McCash | (Appointed 2 June 2025 and resigned 1 June 2026) |

*Recruitment and appointment of trustees*
We can have up to 12 Charity Trustees, or members of the Board who are elected by the members at the AGM each year. Any of our members who fulfil the OSCR requirement of being a charity trustee can stand for election. All trustees must retire from office at the following AGM but, if they agree, may then be re-elected. Anyone who wishes to stand for election must complete an application and sign a declaration form stating that they are not disbarred from becoming a charity trustee. The trustees ae considered to be key management of the organisation.

**Plans for the future**
During the next financial year, the charity aims to:

- Progress redevelopment plans for Fairfield 3
- Expand family and wellbeing programmes
- Continue supporting individuals experiencing poverty and food insecurity
- Increase volunteering and employability opportunities
- Improve community facilities and accessibility
- Strengthen partnerships with local organisations and statutory agencies

The Trustees remain committed to ensuring that Fairfield Community Sports Hub continues to provide a safe, welcoming and inclusive environment for the local community.

The trustees' report was approved by the Board of Trustees.

J Sorrie
jim sorrie (Oct 22, 2026 16:05:00 GMT+1)
Mr James Sorrie
**Chair of Trustees**

22 October 2026

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF FAIRFIELD COMMUNITY SPORTS HUB SCIO

I report on the financial statements of the Company for the year ended 31 May 2026, which are set out on pages 6 to 22.

**Respective responsibilities of trustees and examiner**

The Company's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Company trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

**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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

lesley campbell

**Lesley Campbell, CA**

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
22 October 2026

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MAY 2026*

| Current financial year | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | **3** | 100,795 | 148,612 | 249,407 | 368,058 |
| Charitable activities | **4** | 19,219 | - | 19,219 | 19,479 |
| Other income | **5** | - | - | - | 100 |
| **Total income** | | 120,014 | 148,612 | 268,626 | 387,637 |
| **Expenditure on:** | | | | | |
| Charitable activities | **6** | 137,158 | 125,234 | 262,392 | 285,566 |
| Other expenditure | **11** | - | - | - | 3,200 |
| **Total expenditure** | | 137,158 | 125,234 | 262,392 | 288,766 |
| Net gains/(losses) on investments | **12** | - | - | - | (100) |
| **Net income/(expenditure)** | | (17,144) | 23,378 | 6,234 | 98,771 |
| **Net movement in funds** | **8** | (17,144) | 23,378 | 6,234 | 98,771 |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 June 2025 | | 83,798 | 129,576 | 213,374 | 114,603 |
| **Fund balances at 31 May 2026** | | 66,654 | 152,954 | 219,608 | 213,374 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 22 form part of these financial statements.

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MAY 2026*

| Prior financial year | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|
| **Income and endowments from:** | | | | |
| Donations and legacies | **3** | 163,923 | 204,135 | 368,058 |
| Charitable activities | **4** | 19,479 | - | 19,479 |
| Other income | **5** | 100 | - | 100 |
| **Total income** | | 183,502 | 204,135 | 387,637 |
| **Expenditure on:** | | | | |
| Charitable activities | **6** | 172,744 | 112,822 | 285,566 |
| Other expenditure | **11** | - | 3,200 | 3,200 |
| **Total expenditure** | | 172,744 | 116,022 | 288,766 |
| Net gains/(losses) on investments | **12** | (100) | - | (100) |
| **Net income** | | 10,658 | 88,113 | 98,771 |
| Transfers between funds | | 3,850 | (3,850) | - |
| **Net movement in funds** | **8** | 14,508 | 84,263 | 98,771 |
| **Reconciliation of funds:** | | | | |
| Fund balances at 1 June 2024 | | 69,292 | 45,311 | 114,603 |
| **Fund balances at 31 May 2025** | | 83,800 | 129,574 | 213,374 |

# FAIRFIELD COMMUNITY SPORTS HUB SCIO

## BALANCE SHEET

### *AS AT 31 MAY 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **14** | | 144,717 | | 124,630 |
| Investments | **15** | | 100 | | 100 |
| | | | 144,817 | | 124,730 |
| **Current assets** | | | | | |
| Debtors | **16** | 36,784 | | 28,260 | |
| Cash at bank and in hand | | 58,980 | | 84,425 | |
| | | 95,764 | | 112,685 | |
| **Creditors: amounts falling due within one year** | **17** | (20,973) | | (19,037) | |
| **Net current assets** | | | 74,791 | | 93,648 |
| **Total assets less current liabilities** | | | 219,608 | | 218,378 |
| **Creditors: amounts falling due after more than one year** | **18** | | - | | (5,004) |
| **Net assets** | | | 219,608 | | 213,374 |
| **The funds of the Company** | | | | | |
| Restricted income funds | **21** | | 152,954 | | 129,574 |
| Unrestricted funds | **22** | | 66,654 | | 83,800 |
| | | | 219,608 | | 213,374 |

The notes on pages 9 to 22 form part of these financial statements.

The financial statements were approved by the trustees on 22 October 2026

J Sorrie

jim sorrie (Oct 22, 2026 16:05:00 GMT+1)

Mr James Sorrie

**Chair of Trustees**

**1 Accounting policies**

**Charity information**

Fairfield Community Sports Hub SCIO is a Charity registered in Scotland. The principle address is Drumgeith Pavillion, Drumgeith Road, Dundee, DD4 0JX.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the Company's articles and memorandum, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The Company is a Public Benefit Entity as defined by FRS 102.

The Company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention.The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Company has adequate 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.

**1.3 Charitable funds**

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the Company is legally entitled to it after 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 Company 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.

Legacies are recognised on receipt or otherwise if the Company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Equipment | 25% reducing balance/ or 10% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents 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.

**1.10 Financial instruments**

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***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 the 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.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the Company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily 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 of the revision and future periods where the revision affects both current and future periods.

**Key sources of estimation uncertainty**

**Depreciation**

Fixed assets are depreciated over their expected useful lives. Useful lives of assets are reviewed regularly, taking into consideration the assets physical condition.

**3 Income from donations and legacies**

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 100,795 | - | 100,795 | 163,923 | - | 163,923 |
| Grants | - | 148,612 | 148,612 | - | 204,135 | 204,135 |
| | 100,795 | 148,612 | 249,407 | 163,923 | 204,135 | 368,058 |
| **Donations and gifts** | | | | | | |
| Crowdfunder | - | - | - | 622 | - | 622 |
| Just Giving | 1,770 | - | 1,770 | 2,090 | - | 2,090 |
| Small donations | 3,500 | - | 3,500 | 7,450 | - | 7,450 |
| Other | - | - | - | 16,760 | - | 16,760 |
| The Leng Trust | 2,000 | - | 2,000 | 3,000 | - | 3,000 |
| Donations from subsidiary | 66,132 | - | 66,132 | 30,888 | - | 30,888 |
| Gift in Kind- Hire of facilities | - | - | - | 11,855 | - | 11,855 |
| Cleaner EV | - | - | - | 21,000 | - | 21,000 |
| Fairfield Social & Leisure club | 27,393 | - | 27,393 | 66,546 | - | 66,546 |
| Other | - | - | - | 3,712 | - | 3,712 |
| | 100,795 | - | 100,795 | 163,923 | - | 163,923 |
| **Grants** | | | | | | |
| Foundation Scotland | - | 15,000 | 15,000 | - | 23,000 | 23,000 |
| Mental Health & Wellbeing | - | - | - | - | 6,750 | 6,750 |
| The Robertson Trust | - | 20,000 | 20,000 | - | 20,000 | 20,000 |
| Community Innvoation Fund | - | - | - | - | 4,360 | 4,360 |
| Young Start Grant | - | - | - | - | 27,000 | 27,000 |
| Nourish the Nation | - | - | - | - | 10,000 | 10,000 |
| Grant Scape Found | - | 20,000 | 20,000 | - | - | - |
| Community Fund | | 51,800 | 51,800 | - | 20,000 | 20,000 |
| DCC- Fresh food | - | 3,250 | 3,250 | - | 2,750 | 2,750 |
| FCC Scotish Action Fund | - | 9,816 | 9,816 | - | - | - |
| Energy Savings | - | 10,069 | 10,069 | - | - | - |
| Cares Solar Project | - | - | - | - | 77,923 | 77,923 |
| Other | - | 18,677 | 18,677 | - | 12,352 | 12,352 |
| | - | 148,612 | 148,612 | - | 204,135 | 204,135 |

## 4 Income from charitable activities

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| **Trading income** | | |
| Sale of goods | 19,219 | 19,479 |

## 5 Other income

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Other income | - | 100 |

## 6 Expenditure on charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 71,730 | 80,324 |
| Depreciation and impairment | 21,119 | 19,908 |
| Purchases | 39,805 | 47,564 |
| Repairs & maintenance | 26,648 | 37,772 |
| Property costs | 32,475 | 30,028 |
| Office costs | 3,035 | 20,653 |
| Professional fees | 32,295 | 24,064 |
| Subscriptions | 3,203 | 992 |
| Volunteer expenses | 3,648 | 1,338 |
| Motor expenses | 4,854 | 3,037 |
| Customer Entertaining | - | 318 |
| Accountancy | 1,271 | 1,788 |
| Fundraising fees | 18,371 | 14,000 |
| | 258,454 | 281,786 |
| **Share of support and governance costs (see note 7)** | | |
| Governance | 3,938 | 3,780 |
| | 262,392 | 285,566 |
| **Analysis by fund** | | |
| Unrestricted funds | 137,158 | 172,744 |
| Restricted funds | 125,234 | 112,822 |
| | 262,392 | 285,566 |

## 7 Support costs allocated to activities

| | 2026 £ | 2025 £ |
|---|---|---|
| Governance costs | 3,938 | 3,780 |
| **Analysed between:** | | |
| Charitable activities | 3,938 | 3,780 |

| **Governance costs comprise:** | 2026 £ | 2025 £ |
|---|---|---|
| Independent examination | 3,938 | 3,780 |
| | 3,938 | 3,780 |

**8 Net movement in funds**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 3,938 | 3,780 |
| Depreciation of owned tangible fixed assets | 21,119 | 19,908 |
| Loss on disposal of tangible fixed assets | - | 3,200 |

**9 Trustees**

None of the other trustees received any remuneration or benefits from the Company during the year, and no trustees were paid expenses.

**10 Employees**

The average monthly number of employees during the year was:

| | 2026 | 2025 |
|---|---|---|
| | Number | Number |
| | 4 | 5 |

| Employment costs | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 71,046 | 79,259 |
| Other pension costs | 684 | 1,065 |
| | 71,730 | 80,324 |

There were no employees whose annual remuneration was more than £60,000.

**11 Other expenditure**

| | Restricted funds 2026 | Restricted funds 2025 |
|---|---|---|
| | £ | £ |
| Net loss on disposal of tangible fixed assets | - | 3,200 |

## 12 Gains and losses on investments

| | Unrestricted funds 2026 | Unrestricted funds 2025 |
|---|---|---|
| Gains/(losses) arising on: | £ | £ |
| Sale of investments | - | (100) |

## 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 14 Tangible fixed assets

| | Equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 June 2025 | 214,726 |
| Additions | 41,206 |
| At 31 May 2026 | 255,932 |
| **Depreciation and impairment** | |
| At 1 June 2025 | 90,096 |
| Depreciation charged in the year | 21,119 |
| At 31 May 2026 | 111,215 |
| **Carrying amount** | |
| At 31 May 2026 | 144,717 |
| At 31 May 2025 | 124,630 |

## 15 Fixed asset investments

| | Other investments |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 June 2025 & 31 May 2026 | 100 |
| **Carrying amount** | |
| At 31 May 2026 | 100 |
| At 31 May 2025 | 100 |

## 15 Fixed asset investments (Continued)

| Other investments comprise: | Notes | 2026 £ | 2025 £ |
|---|---|---|---|
| Investments in subsidiaries | 24 | 100 | 100 |

## 16 Debtors

| Amounts falling due within one year: | 2026 £ | 2025 £ |
|---|---|---|
| Trade debtors | 2,600 | 100 |
| Amounts owed by subsidiary undertakings | 28,051 | 24,898 |
| Other debtors | 754 | 1,398 |
| Prepayments and accrued income | 5,379 | 1,864 |
| | 36,784 | 28,260 |

## 17 Creditors: amounts falling due within one year

| | 2026 £ | 2025 £ |
|---|---|---|
| Borrowings | 5,004 | 9,563 |
| Other taxation and social security | 1,243 | 2,342 |
| Trade creditors | 3,858 | 1,933 |
| Other creditors | 4,430 | 1,419 |
| Accruals and deferred income | 6,438 | 3,780 |
| | 20,973 | 19,037 |

## 18 Creditors: amounts falling due after more than one year

| | 2026 £ | 2025 £ |
|---|---|---|
| Borrowings | - | 5,004 |

## 19 Loans and overdrafts

| | 2026 £ | 2025 £ |
|---|---|---|
| Other loans | 5,004 | 14,567 |
| Payable within one year | 5,004 | 9,563 |
| Payable after one year | - | 5,004 |

## 20 Retirement benefit schemes

| | 2026 | 2025 |
|---|---|---|
| **Defined contribution schemes** | **£** | **£** |
| Charge to profit or loss in respect of defined contribution schemes | 684 | 1,065 |

The Company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Company in an independently administered fund.

## 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 June 2025 Restated | Incoming resources | Resources expended | Transfers | At 31 May 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| 3G Pitch | 7,425 | - | (6,401) | - | 1,024 |
| Food Larder | - | 600 | (600) | - | - |
| National Lottery | - | 8,000 | - | - | 8,000 |
| Energy Savings | - | 10,069 | (10,069) | - | - |
| Community Health and Wellbeing | 9,817 | - | (9,817) | - | - |
| Other | 8,423 | 6,827 | (11,073) | - | 4,177 |
| DCC Fresh Food Support | - | 3,250 | (3,250) | - | - |
| DCC Winter grant | - | 1,500 | (1,500) | - | - |
| Foundation Scotland | 5,765 | 15,000 | (20,765) | - | - |
| The Robertson Trust | 14,917 | 20,000 | (21,695) | - | 13,222 |
| Tay Charitable Trust | - | 1,750 | - | - | 1,750 |
| Grant Scape | - | 20,000 | (10,833) | - | 9,167 |
| FCC Scottish Action Fund | - | 9,816 | (9,525) | - | 291 |
| Nourish the Nation | 1,650 | - | (1,650) | - | - |
| Community Fund | 13,500 | 51,800 | (6,657) | - | 58,643 |
| Cares solar project | 68,077 | - | (8,860) | - | 59,217 |
| | 129,576 | 148,612 | (125,234) | - | 152,954 |

**21 Restricted funds** **(Continued)**

| Previous year: | At 1 June 2024 | Incoming resources Restated | Resources expended Restated | Transfers | At 31 May 2025 Restated |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| 3G Pitch | 17,010 | - | (9,585) | - | 7,425 |
| DM Thomas Foundation | 7,050 | - | (3,200) | (3,850) | - |
| Food Larder | 5,355 | 1,000 | (6,355) | - | - |
| Kickstart/Young start | - | 27,000 | (27,000) | - | - |
| Community Health and Wellbeing | 6,216 | 6,750 | (3,149) | - | 9,817 |
| Other | - | 14,212 | (5,789) | - | 8,423 |
| DCC Fresh Food Support | - | 2,750 | (2,750) | - | - |
| DCC Winter grant | - | 1,500 | (1,500) | - | - |
| Foundation Scotland | - | 23,000 | (17,235) | - | 5,765 |
| The Robertson Trust | 9,680 | 20,000 | (14,763) | - | 14,917 |
| Nourish the Nation | - | 10,000 | (8,350) | - | 1,650 |
| Community Fund | - | 20,000 | (6,500) | - | 13,500 |
| Cares solar project | - | 77,923 | (9,846) | - | 68,077 |
| | 45,311 | 204,135 | 116,022 | (3,850) | 129,574 |

**21 Restricted funds** **(Continued)**

**Purpose of funds**

Community Mental Health & Wellbeing 2025/2026 - Grants received for walk and talk football and craft and chat group

DCC Fresh Food Support 2025-2026 - to purchase fresh fruit and veg for food larder customers

Easter Fund Girls Football 2026 - to run a free Easter football camp

Food larder- donations received towards the operation of the food larder

Foundation Scotland (Volant Fund) F/L Wage - To fund salary of Food Larder Manager

The Robertsons Trust (Finance & Admin officer match fund for 6 Months) To fund salary of Finance & Admin officer.

Winter Grant 2025/2026 DCC- To fund food vouchers and purchase food for the food larder.

Nourish the Nation- To fund free camps for children during school holidays.

Community Fund- To fund project manager wages.

Cares solar project- grant towards the improvement of energy systems and installation of solar panels.

3G Pitch - for costs associated with 3G pitch

Summer camps- grants received for the coaching of football to younger children

Studio Floor- To fund repairs of the studio floor.

DM Thomas Foundation - for the purchase of a wheelchair minibus

Other- grants and donations received towards wellbeing, computer costs, girls football, pram walking group, innostitch heaters, defibrilator, Easter camp, and fairfield makeover.

## 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 June 2025 Restated | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 May 2026 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| General funds | 83,798 | 120,014 | (137,158) | - | - | 66,654 |

| Previous year: | At 1 June 2024 | Incoming resources Restated | Resources expended Restated | Transfers | Gains and losses | At 31 May 2025 Restated |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| General funds | 69,292 | 183,502 | (172,744) | 3,850 | (100) | 83,800 |

## 23 Analysis of net assets between funds

| | Unrestricted funds 2026 | Restricted funds 2026 | Total 2026 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 May 2026:** | | | |
| Tangible assets | 7,980 | 136,737 | 144,717 |
| Investments | 100 | - | 100 |
| Current assets/(liabilities) | 58,574 | 16,217 | 74,791 |
| | 66,654 | 152,954 | 219,608 |

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 May 2025:** | | | |
| Tangible assets | 7,193 | 117,437 | 124,630 |
| Investments | 100 | - | 100 |
| Current assets/(liabilities) | 81,511 | 12,137 | 93,648 |
| Long term liabilities | (5,004) | - | (5,004) |
| | 83,800 | 129,574 | 213,374 |

**24 Subsidiaries**

Details of the Company's subsidiaries at 31 May 2026 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held Direct | % Held Indirect |
|---|---|---|---|---|---|
| Fairfield Community Hub Limited | Drumgeith Road, Dundee, United Kingdom, DD4 0JX | Operation of sports activities and facilities | Ordinary | 100.00 | |

# F0007 Fairfield Community Sports Hub SCIO YE 310326 for signing

Final Audit Report 2026-10-22

| | |
|---|---|
| Created: | 2026-10-22 |
| By: | lesley campbell (lesley.campbell@findlay-ca.co.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAeTtp6WdRlPAkMW1IaYLUdVhnowwvHbjG |

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