

Fife International Forum (SCIO)
Financial Statements
31 March 2025



Fife International Forum (SCIO)

Financial Statements

Year ended 31 March 2025

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Fife International Forum (SCIO)

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

Chair's report

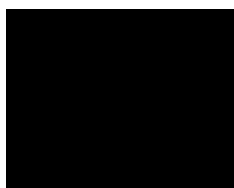
I am pleased once again to introduce the Annual Report of Fife International Forum (FIF) for the Financial Year 2024/2025. This is my second year as Chairperson, and I am happy to report on another incredible year of achievements and success, which you will read about in greater detail.

This year, like those before it, has presented considerable challenges and notable developments, underscoring the continued complexity and importance of our work. It has meant continuing some of the projects that FIF has become well known for, such as the Pre-Academy Programme, now in the tenth cohort, Tackling Child Poverty, and partnership working. It has also allowed FIF to recruit new staff and retain existing staff. At the same time, we are providing the people who use our services with sustained support, with the possibility of expanding our services to new areas within Fife.

I welcome all new staff members and volunteers who joined us this year, including two new Board members. I wish all members of the FIF staff who have moved on success in all they do.

I thank our CEO, operational team, staff, volunteers, and fellow Board members. By believing in and promoting equality, diversity, justice, and harmony, FIF provides an opportunity for all to contribute to stronger, united communities and ensures the people who use our services have a voice, and that issues are heard, recognised, and provided for.

Last, but never least, I thank our funders and partner organisations such as Fife Council Employability, Housing and ABE/ESOL, the NHS, Fife Centre for Equalities, Fife Law Centre, Fife Voluntary Action, Department for Work & Pensions, Fife Gingerbread, and many others for allowing FIF to continue to provide and improve the many successful projects and activities to that end. I would also like to thank our community groups that have provided us with fundraising income.



17 October 2025

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

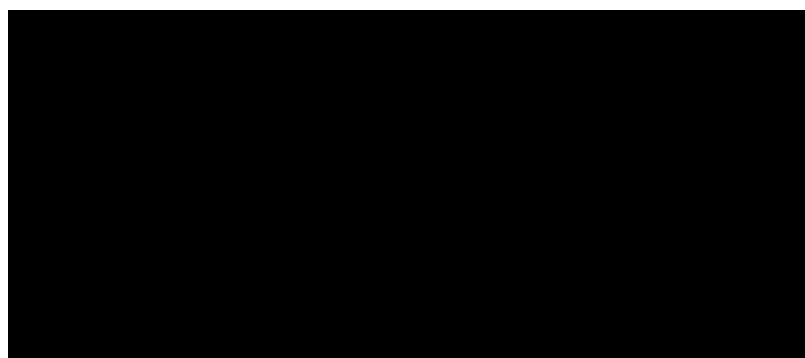
Reference and administrative details

Registered charity name Fife International Forum (SCIO)

Charity registration number SC043053

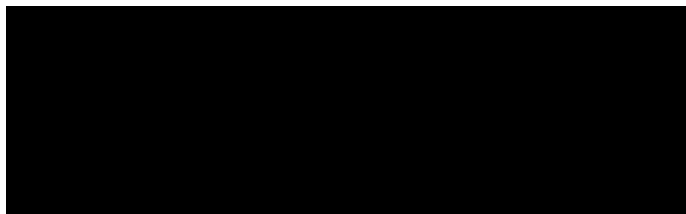
Principal office Premier House
Randolph Industrial Estate
29a Randolph Place
Kirkcaldy
KY1 2YX

The trustees



Key management personnel

Chief Executive Officer
Chairperson
Treasurer
Treasurer
Secretary



Auditor PB Audit Limited
Registered Auditors
18 North Street
Glenrothes
Fife
KY7 5NA

Bankers Bank of Scotland
163 High Street
Kirkcaldy
KY1 1LR

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

Organisational Structure

The Charity operates with a Board of Trustees who oversee the strategic direction and governance. The Chief Executive Officer and a team of dedicated staff manage day-to-day operations.

Constitution

Fife International Forum, previously Fife Migrants Forum, is a registered Scottish Charitable Incorporated Organisation (SCIO). OSCR granted the Forum this charitable status on 28 March 2012. It is governed by its constitution, adopted initially on 19 June 2010 and last updated on 19 February 2022.

Recruitment and Appointment of Trustees

Trustees are members of the organisation, nominated and elected to serve on the Board at the Annual General Meeting, generally held in September. Under the Forum's constitution, there must be no fewer than three and no more than nine individuals. The Forum may co-opt up to three further individuals in an advisory or non-voting capacity if it feels they would help fulfil the aims of the Forum. A mix of skills, backgrounds and lived experience of migration serve the organisation.

Trustee Induction and Training

New trustees receive comprehensive training and induction, including an overview of the Charity's value, work, governance responsibilities, and legal obligations. Ongoing training is provided to ensure trustees are well-informed.

Risk Management

Trustees on the Board continually review the risks to the organisation with business contingency measures should a crisis arise. At an operational level, key personnel conduct regular health and safety risk assessments for all service delivery.

Remuneration Policy

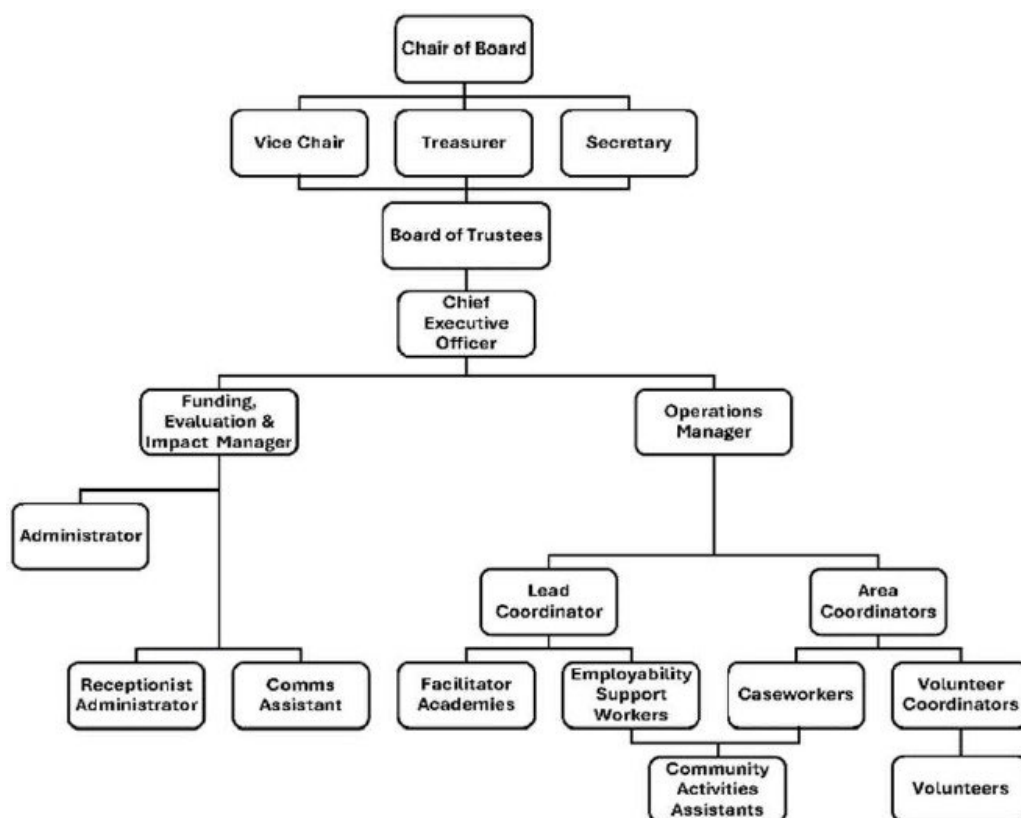
The Charity follows a structured remuneration policy with reference to external equivalent roles to ensure fair and transparent pay for key management personnel. Pay levels are reviewed annually by the Board of Trustees.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Organisational Structure



Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

Charitable purposes/objectives:

- To relieve the poverty of migrants in Fife by providing information and advice, representation, and advocacy language support services in matters such as money, debts, welfare benefits, housing, training, and employment.
- The advancement of citizenship or community development by promoting the well-being of the migrant community and fostering community spirit and integration.
- The relief of migrants, their families and dependents who are in a condition of need, hardship or distress, and supporting such people in crises.
- The promotion of equality, diversity, and racial harmony through addressing the problems created by lack of knowledge, isolation, and prejudice, by encouraging understanding and sharing of cultures between the new international community and the indigenous community, and by promoting social and economic inclusion, including the integration of marginalised groups and minorities into the wider community.

Fife International Forum's Building Bridges Strategy 2022-2027 is a key tool to progressing our strategic objectives and our vision. To have a sustainable, people-led, and collaborative organisation focused on engagement, participation and social cohesion which empowers the individual and which seeks to influence policy and practice for the wider benefit of our migrant communities. We will continue to provide high-quality services to enable individuals to contribute fully to their communities.

Our projects continue to be the primary output of the organisation by providing a direct frontline response to migrants and refugees and making an important contribution to the Scottish Government's commitment to tackling child poverty and locally contributing to Fife Council's housing strategy. We continue to cultivate and grow our partnership arrangements to ensure seamless delivery for all migrants and refugees in Fife. Our model of service is people-led, with a human rights strengths-based approach to practice. We have not grown our staff team as much as we anticipated during this year. This has been due to the national picture regarding recruitment. We have, however, increased the number of volunteers. Staff and volunteers are an asset to our organisation and are committed to our work, and we are also committed to them. We have supported them as they continue to develop their skills and ensure they continue to be adequately trained, empowering them to build relationships with people who use our services. These align with our organisation's values (valuing the individual, inclusive, innovative, honest, accountable, and collaborative). We have had regular development days throughout the year to ensure that staff and volunteers are engaged in the organisation's objectives, plans, and activities.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Our Projects

No One Left Behind - Pre-academy funded by Fife Council Opportunities Fife Partnership. We offer a ten-week person-centred employability programme for migrants and refugees aged 16 to 60 years. The pre-academy is for all nationalities and academic levels, not in education or employment. We deliver a series of themed workshops over six weeks that focus on foundation skills required by employers. At the same time, we work in partnership with Fife Council ABE/ESOL, and participants attend classes to learn English. We then identify a suitable four-week work placement for the participants. We continue to work with the individuals with a view to them gaining employment.

Building Bridges - Tackling Child Poverty funded by Fife Council Opportunities Fife Partnership, the project is tailored to support parents who are unemployed or employed in a holistic way. We tackle barriers to gaining or improving employment opportunities. We continue to deliver person-centred support, meeting individual needs on a 1:1 or group basis and addressing barriers, supporting parents to learn English, gaining access to education and the job market, and providing opportunities to upskill and improve their family's standard of living. In addition, volunteers also "buddy" and support individuals in their employment journey. We developed additional thematic workshops and, in partnership, hosted cookery sessions. Participants were taught life skills, such as budgeting and energy management, alongside affordable and healthy cooking techniques, empowering them to make sustainable choices in daily life. In January, we initiated another thematic workshop in collaboration with the tutor working within our team. This workshop was conducted over eight weeks under the auspices of the Scottish Qualifications Authority (SQA) ESOL (English for Speakers of Other Languages) program. It was specifically designed for parents who face English language barriers when accessing employment opportunities. These classes were carefully tailored to enhance essential communication skills, including speaking, listening, reading, and writing. The primary objective was to boost participants' confidence and facilitate future job prospects.

Family Events - During the school summer holidays, ten family events were organised across Fife to support families living in poverty. These events featured hot meals, entertainment, and goodie bags for the children. Seven events were held at the Mercat Shopping Centre in Kirkcaldy, while three larger events took place in Kirkcaldy, Dunfermline and Leven. In August, we organised an event in Kirkcaldy to celebrate Ukraine's Independence Day, featuring music, traditional activities, and providing resources for the Ukrainian community to foster connection and national identity during challenging times. During the October school holidays, three events were organised, including one in collaboration with Fife Gingerbread, and two focused on Halloween. Additionally, we hosted a celebration for new Scots and their families on St. Andrew's Day, featuring Scottish culture, food, and music. Our Christmas event in Kirkcaldy was a success. We also secured gifts for children through Mission Christmas by Cash for Kids. Our staff collected the presents from Edinburgh and delivered them directly to families in need, ensuring children received a gift on Christmas morning.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Building Bridges - Housing funded by Fife Council Housing Services. We have provided a service for migrants and refugees who have had issues relating to housing and are unable to access mainstream services due to language barriers. We have been adhering to the Scottish National Standards for Information and Advice Providers: A Quality Assurance Framework 2009 for Types 1 and 2 deliveries. Caseworkers have supported people under the broad categories of housing rights; housing responsibilities; prevention of homelessness/accommodation; tenancy/temporary accommodation sustainment; and tenancy agreements. Supporting issues that present such as rent arrears; housing benefits and council tax benefits; disrepair in rented housing; housing options; discrimination in housing; eviction; antisocial behaviour; harassment and illegal eviction (including racial discrimination); homelessness; private sector rent and issues; tenancy rights and housing repairs. Our test of change funding came to an end in March 2025 as the targets were not met as most referrals were self-referrals despite our continued efforts to link with partners.

Community Fund Improving Lives for Families - funded by the Big Lottery to deliver a welfare service. We continue to support migrants and refugees with a variety of issues: registering with healthcare professionals; navigating within the NHS; immigration issues; legal issues; family commitments; financial support; education/employment; and language ability. We work in partnership with solicitors and other relevant organisations who are specialists in various areas of work.

New Scots Project - initially funded by the Scottish Refugee Council and National Lottery Community Fund to support the integration of New Scots who were placed or settled in Fife. We have managed to keep one conversational café going on in our premises in the Mercat Kirkcaldy with a small amount of fundraised income. We continue to deliver practical activities, arts and crafts, therapeutic interventions including reminiscence, intergenerational activities, topical issues including the cost of living, and an understanding of the Scottish culture.

Health Hub - funded by Fife NHS Endowment Trust until October 2024. We delivered an educational service to help migrants and refugees understand our health services. How to access primary care, NHS 24, A&E and wider health and social care. Working in partnership with NHS Health Promotions, we offered advice on people's needs that led to targeted health programmes, which have helped improve people's health and well-being. As part of the project, we have been instrumental in gaining access to Attend Anywhere Near Me so that we can support people with language barriers with medical appointments if need be.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Performance/Achievements

Over the last year, we have increased our engagement with migrants and refugees within our projects, and the information below highlights some of our successes:

- We supported 752 people and their families through all of our projects, undertaking 2,183 pieces of casework and supporting 77% migrants, 22% refugees and 1% asylum seekers.
- At our Pre-academy, we supported 100 people, ranging in age from 18 to 64 years. Most participants were in the 25 to 50-year-old bracket. Of the total number of participants, 84 people had very positive outcomes, with the majority gaining employment or going on to further education.
- With our Tackling Child Poverty project, we have supported 233 parents, with 94 parents having successful outcomes. 31% successfully gained employment, 2% gained better employment and 55% went into education and training, with 12% becoming volunteers or having paid/unpaid work experience or going on to volunteer and for work experience. Eleven people attended the first cohort of the SQA ESOL classes, and some achieved National 2 Literacies 1, some people achieved SQA National 2 ESOL for Everyday Life, with two people achieving SQA National 3 ESOL for Everyday Life.
- Our family events throughout the summer period and in October were well attended with an average of 48 families each week. 44 families attended the Ukrainian celebrations with 90 people joining us at St Andrews night. Furthermore, 68 families joined us at the Christmas festivities. In addition, we secured gifts for 116 children across 54 families through Mission Christmas.
- We supported 180 individuals with housing matters, but people presented with multiple and complex issues which took a lengthy time to conclude.
- Welfare per se is a complex matter, and we supported 239 people with 1,227 pieces of casework.
- Our New Scots weekly conversational café was attended regularly by 35 people, and we plan to open more conversational cafés in other geographical areas when funding is secured.
- We continued to educate people on navigating within the NHS and 132 people attended our sessions.
- We have attracted and recruited new volunteers for all our projects.
- The organisation has continued to strengthen existing partnerships and form new partnerships collaborating for the benefit of the people who use our services.
- In addition to these achievements, we have constantly evaluated our service delivery using our continuous improvement framework for all projects.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

The Charity's financial year runs from 1 April to 31 March. Responsibility for the organisation's finances ultimately and collectively rests with the Board of Trustees. The Board has delegated day-to-day responsibility for managing the organisation's finances to the Chief Executive Officer of the Charity.

At the end of each financial period, the Charity's accounts are subject to external scrutiny in accordance with statutory requirements. Annual accounts are presented at the AGM for examination and approval by members.

At year-end, the Charity's total funds stood at £851,966, with £816,606 in restricted funds and £35,360 in unrestricted funds.

Restricted funds have been donated to the Charity for a specific purpose as defined by the donor. These funds must be used exclusively for the specified project, program, or purpose and cannot be used for any other activities or expenses of the Charity.

On the other hand, unrestricted funds are funds that the Charity can use at its discretion to further its general charitable purposes. These funds are not bound by any specific donor-imposed restrictions. They can be used to cover operational costs, respond to emerging needs, or invest in new opportunities that align with the Charity's objectives.

- **Income:** - Total income for the year was £814,467, sourced from grants and donations.
- **Expenditure:** - Total expenditure was £552,591, allocated as follows:
- Charitable Activities: £507,871
- Fundraising Costs: £NIL
- Governance and Support Costs: £44,720

Principal risks and uncertainties

The trustees are committed to a proactive approach to risk management to ensure that risks are identified, assessed, and managed effectively. A risk register is maintained and reviewed quarterly, with risks categorised into strategic, operational, financial, and compliance risks. Key risks identified during the year included potential reductions in grant funding, compliance with data protection regulations, and ensuring the health and safety of staff and beneficiaries. Mitigation strategies have been implemented, such as diversifying income sources, conducting regular training on data protection, and implementing comprehensive health and safety protocols. The trustees are confident that these measures adequately manage and mitigate the identified risks.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Reserves policy and going concern

The trustees recognise the importance of maintaining adequate reserves to ensure the stability and sustainability of the Charity's operations.

The trustees have carefully assessed the Charity's financial situation and have determined that, given the current level of income and expenditure, it is not feasible to set aside funds for reserves without compromising the delivery of essential services and activities. The trustees remain committed to building up reserves in the future as the financial position of the Charity improves.

To mitigate the risks associated with having no reserves, the trustees have implemented the following measures:

- **Monitoring Cash Flow:** Regular cash flow monitoring ensures the Charity can meet its financial obligations as they fall due.
- **Diversifying Income:** Efforts to diversify income sources to reduce reliance on any single funding stream and improve financial stability.
- **Cost Control:** Stringent control of costs ensures that expenditure is kept within budget and aligned with strategic priorities.
- **Contingency Planning:** Development of contingency plans to address potential financial shortfalls or unexpected expenses.

The trustees review the Charity's financial position regularly and will continue to explore opportunities to establish a reserve fund when it is financially viable. The trustees are confident that the measures in place provide sufficient financial control and risk management in the absence of reserves.

National and Local Policies

Fife International Forum's work links to many national and local policies within its various projects.

Plans for future periods

The organisation continually reviews the level of funding and service delivery in line with local and national needs. Funding is secured to deliver services for 2025-2026.

Fife International Forum (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Trustees' responsibilities statement

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).

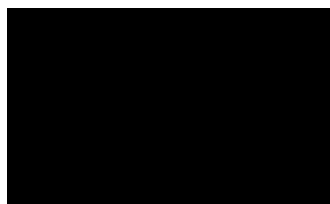
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, 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.

The trustees' annual report was approved on 17 October 2025 and signed on behalf of the board of trustees by:



Fife International Forum (SCIO)

Independent Auditor's Report to the Members of Fife International Forum (SCIO)

Year ended 31 March 2025

Opinion

We have audited the financial statements of Fife International Forum (SCIO) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Fife International Forum (SCIO)

Independent Auditor's Report to the Members of Fife International Forum (SCIO) *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- The information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- Adequate accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Fife International Forum (SCIO)

Independent Auditor's Report to the Members of Fife International Forum (SCIO) *(continued)*

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and sector, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulations such as employment law, health and safety regulations, disability discrimination, GDPR and Anti Money Laundering, and we considered that the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as The Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), FRS102 and the Charity SORP. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override controls) and determined that the principal risks were related to the potential posting of inappropriate journal entries to manipulate financial results and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
 - Reviewing minutes of meetings of those charged with governance including the Board.
 - Enquiry of Trustees' and key management for any related parties and review of accounting records for such transactions.
 - Identifying and testing journal entries based on risk criteria.
 - Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.
 - Investigated the rationale behind significant or unusual transactions.
 - Review of correspondence with OSCR.
 - Reviewing the laws and regulations with a direct and indirect impact on the financial statements and making sure compliance with these.
 - Reviewing treatment of income and making sure it complies with the SORP.
-

Fife International Forum (SCIO)

Independent Auditor's Report to the Members of Fife International Forum (SCIO) *(continued)*

Year ended 31 March 2025

- Reviewed the risks identified at the planning stage and making sure these have been dealt with during the audit work.
- Reviewed accounting estimates for evidence of bias.
- Agreed financial statement disclosures to supporting documentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Fife International Forum (SCIO)

Independent Auditor's Report to the Members of Fife International Forum (SCIO) *(continued)*

Year ended 31 March 2025

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PB Audit Limited
Registered Auditors
18 North Street
Glenrothes
Fife
KY7 5NA

PB Audit Limited are eligible to act as auditors under the terms of Section 1212 of the Companies Act 2006.

17 October 2025

Fife International Forum (SCIO)

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	4	530	–	530	509
Charitable activities	5	–	813,937	813,937	946,237
		–	–	–	–
Total income		530	813,937	814,467	946,746
		=	=	=	=
Expenditure					
Expenditure on charitable activities	6,7	2,583	550,008	552,591	423,919
		–	–	–	–
Total expenditure		2,583	550,008	552,591	423,919
		=	=	=	=
		–	–	–	–
Net income and net movement in funds		(2,053)	263,929	261,876	522,827
		=	=	=	=
Reconciliation of funds					
Total funds brought forward		37,413	552,677	590,090	67,263
		–	–	–	–
Total funds carried forward		35,360	816,606	851,966	590,090
		=	=	=	=

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 20 to 29 form part of these financial statements.

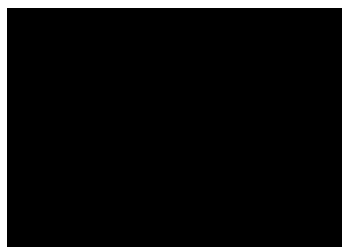
Fife International Forum (SCIO)

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	4,955	8,140
Cash at bank and in hand		858,079	605,440
		863,034	613,580
Creditors: amounts falling due within one year	13	11,068	23,490
Net current assets		851,966	590,090
Total assets less current liabilities		851,966	590,090
Net assets		851,966	590,090
Funds of the charity			
Restricted funds		816,606	552,677
Unrestricted funds		35,360	37,413
Total charity funds	15	851,966	590,090

These financial statements were approved by the board of trustees and authorised for issue on 17 October 2025, and are signed on behalf of the board by:



The notes on pages 20 to 29 form part of these financial statements.

Fife International Forum (SCIO)

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	261,876	522,827
<i>Adjustments for:</i>		
Accrued (income)/expenses	(10,881)	13,490
<i>Changes in:</i>		
Trade and other debtors	3,185	48,317
Trade and other creditors	(1,541)	(71,103)
	-	-
Cash generated from operations	252,639	513,531
	-	-
Net cash from operating activities	252,639	513,531
	=	=
Net increase in cash and cash equivalents	252,639	513,531
Cash and cash equivalents at beginning of year	605,440	91,909
	-	-
Cash and cash equivalents at end of year	858,079	605,440
	=	=

The notes on pages 20 to 29 form part of these financial statements.

Fife International Forum (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Premier House, Randolph Industrial Estate, 29a Randolph Place, Kirkcaldy, KY1 2YX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the basis of historic cost in accordance with: (a) 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 (FRS102)(Charities SORP (FRS102)); (b) The charity's constitution; (c) The Charities and Trustee Investment (Scotland) Act 2005; and (d) The Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102. The charity has no fixed assets or investments that must be reported at market value.

Changes in the basis of accounting

During the financial year ended 31 March 2024, the charity transitioned from preparing its accounts on a cash basis to an accrual basis of accounting. This change, necessitated by the increased income level, means that the financial statements now make allowance for debtors and creditors at the end of the year.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Taxation

The charity is exempt from tax on income and gains falling within section 505(1) of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Incoming resources are recognised and included in the Statement of Financial Activities (SOFA) when the Charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising), the incoming resources and related expenditure are reported gross in the SOFA.

Grants received in advance that specifically relate to a future accounting period are treated as deferred income.

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is accounted for on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities 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.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	530	530	509	509

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
EUSS Home Office	–	–	8,100	8,100
Fife Council Building Bridges	105,562	105,562	92,521	92,521
Fife Council Refugee	–	–	50,000	50,000
Fife Job Contract	–	–	8,000	8,000
Fife NHS Endowment Trust	3,300	3,300	3,300	3,300
Lottery Improving Lives for Families	50,015	50,015	25,726	25,726
Intermediate Labour Market Scheme	–	–	1,535	1,535
Pre-academy No One Left Behind	210,000	210,000	210,000	210,000
Tackling Child Poverty	445,060	445,060	445,060	445,060
Reaching New Scots	–	–	29,995	29,995
Child Care and Welfare	–	–	72,000	72,000
	813,937	813,937	946,237	946,237

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	(5,000)	512,871	507,871
Support costs	7,583	37,137	44,720
	2,583	550,008	552,591

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	(5,000)	386,182	381,182
Support costs	7,254	35,483	42,737
	2,254	421,665	423,919

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	507,871	37,160	545,031	417,317
Governance costs	–	7,560	7,560	6,602
	507,871	44,720	552,591	423,919

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Analysis of support costs

	Charitable activities £	Total 2025 £	Total 2024 £
Premises	18,352	18,352	19,344
Communications and IT	11,508	11,508	9,762
Governance costs	7,560	7,560	6,602
Professional fees	7,277	7,277	6,377
Board expenses	23	23	652
	-	-	-
	44,720	44,720	42,737
	=	=	=

9. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	6,600	6,000
	=	=
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	900	600
	=	=

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	412,931	312,382
Social security costs	29,934	21,329
Employer contributions to pension plans	7,039	4,391
	-	-
	449,904	338,102
	=	=

The average head count of employees during the year was 18 (2024: 14).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £58,184 (2024: £53,435).

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Trustee remuneration and expenses

Apart from the provision of Trustees Indemnity Insurance, no remuneration was paid to the Trustees or any connected persons during the period.

Expenses were paid to one Trustee during the period totalling £23 (2024: The Trustees received training costing £652).

12. Debtors

	2025	2024
	£	£
Trade debtors	—	5,678
Prepayments and accrued income	4,955	2,462
	-	-
	4,955	8,140
	=	=

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	486	2,027
Accruals and deferred income	10,582	21,463
	-	-
	11,068	23,490
	=	=

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,039 (2024: £4,391).

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	At 31 Mar 2025
	£	£	£	£	£
General funds	37,413	530	(2,583)	—	35,360
	=	=	=	=	=

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	39,158	509	(2,254)	—	37,413
	=	=	=	=	=

Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	At 31 Mar 2025
	£	£	£	£	£
EUSS Home Office	—	—	—	—	—
No One Left Behind	147,224	210,000	(93,546)	—	263,678
Lottery Improving Lives	18,487	50,015	(66,067)	—	2,435
Tackling Child Poverty	278,704	445,060	(264,976)	—	458,788
Fife Council Building Bridges	—	105,562	(105,562)	—	—
Fife Council Refugee	29,877	—	(4,092)	—	25,785
Reaching New Scots	4,152	—	(4,152)	—	—
Fife NHS Endowment Trust	2,233	3,300	(5,533)	—	—
Fife Job Contract	—	—	—	—	—
Intermediate Labour Market	—	—	—	—	—
Child Care and Welfare	72,000	—	(6,080)	—	65,920
	=	=	=	=	=
	552,677	813,937	(550,008)	—	816,606
	=	=	=	=	=

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds *(continued)*

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
EUSS Home Office	(265)	8,099	(7,834)	—	—
No One Left Behind	28,370	210,000	(92,681)	1,535	147,224
Lottery Improving Lives	—	25,727	(7,240)	—	18,487
Tackling Child Poverty	—	445,060	(166,356)	—	278,704
Fife Council Building Bridges	—	92,521	(92,521)	—	—
Fife Council Refugee Reaching New Scots	—	50,000	(20,123)	—	29,877
Fife NHS Endowment Trust	—	29,995	(25,843)	—	4,152
Fife Job Contract	—	3,300	(1,067)	—	2,233
Intermediate Labour Market	—	8,000	(8,000)	—	—
Child Care and Welfare	—	1,535	—	(1,535)	—
	—	72,000	—	—	72,000
	—	—	—	—	—
	28,105	946,237	(421,665)	—	552,677
	=	=	=	=	=

Fund Balances

While many projects have been successfully completed, a shortage of qualified staff has hindered the full deployment of grant funds. Efforts are actively underway to resolve this issue. The remaining balance of the Fife Council Refugee award continues to be utilised for Refugee Projects.

Purpose of funds

EUSS Home Office - scheme introduced under the Immigration Rules in response to Brexit to provide status under UK law to EU citizens and their families as this status was not to be granted to them automatically. We had a contract to support vulnerable migrants and their families applying for status as they had to apply online.

No One Left Behind Pre-academy - funding provided by Opportunities Fife Partnership to deliver education and break down barriers to employment for migrants and refugees. Many migrants and refugees could not attend mainstream education or were being left behind in employment opportunities.

Big Lottery Community Fund Improving Lives for Families - to enable us to deliver a holistic service for migrants and refugees. To improve mental health, reduce isolation, develop networks to enable individuals and their families integrate into their communities. While empowering them to gain knowledge of the services available to them and giving them the confidence to access them.

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds *(continued)*

Tackling Child Poverty - funding provided by Opportunities Fife Partnership to deliver services. Working with our partners to break down the barriers and provide opportunities for parents to learn English, gain access to education, the job market, and provide opportunities to upskill and improve their family's standard of living lifting them out of poverty.

Fife Council Building Bridges Housing - funding to deliver support to migrants and refugees who have issues with housing and unable to access mainstream services due to language and cultural barriers.

Fife Council Refugee Project - funding provided by Opportunities Fife Partnership to focus on working with refugee communities who were placed in Fife on a temporary and semi-permanent basis.

Reaching New Scots - funded by Scottish Refugee Council & Big Lottery Community Fund for people led services to support the integration into communities.

Fife NHS Endowment Trust - funding to support migrants and refugees with navigating within the NHS and also to support with health promotion.

Fife Jobs Contract - funded by Fife Council Employability to offer paid placements for migrants and refugees. This supersedes the previous **Intermediate Labour Market Scheme**.

Tackling Child Poverty Child Care and Welfare - funding provided by Opportunities Fife Partnership to deliver childcare and relevant opportunities to help break down the barriers to employment for parents.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	46,428	816,606	863,034
Creditors less than 1 year	(11,068)	—	(11,068)
Net assets	35,360	816,606	851,966
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	60,903	552,677	613,580
Creditors less than 1 year	(23,490)	—	(23,490)
Net assets	37,413	552,677	590,090

Fife International Forum (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	605,440	252,639	858,079
	=	=	=

18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	13,150	13,130
Later than 1 year and not later than 5 years	9,422	11,652
	-	-
	22,572	24,782
	=	=

19. Related parties

No related party transactions were undertaken during the period.