APPENDIX 2

Enter charity name below

Fife Steel Basketball Club

Enter SC No. below

SC050337

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	04	2025		31	03	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	5,202				5,202	2,026
Legacies					-	
Grants	1,919				1,919	7,348
Receipts from fundraising activities	31,489				31,489	34,361
Other Payments	9,996				9,996	65
Income from investments other than land and buildings	115				115	124
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,562				1,562	
HRMC Payments	303				303	412
A1 Sub total	50,586	-	-	-	50,586	44,336
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	50,586	-	-	-	50,586	44,336
A3 Payments						
Expenses for fundraising activities	6,191				6,191	
Gross trading payments					-	
Investment management costs	380				380	
Payments relating directly to charitable activities	53,199				53,199	42,224
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	180				180	
Preparation of annual accounts					-	
Officiating costs	2,381				2,381	1,684
Other					-	100
					-	
A3 Sub total	62,331	-	-	-	62,331	44,008
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	62,331	-	-	-	62,331	44,008
Net receipts / (payments)	(11,745)	-	-	-	(11,745)	328
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(11,745)	-	-	-	(11,745)	328

APPENDIX 2

Fife Steel Basketball Club SC050337

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	22,501				22,501	22,173
	Surplus / (deficit) shown on receipts and payments account	(11,745)				(11,745)	328
						-	
						-	
5,518	**Cash and bank balances at end of year**	10,756	-	-	-	10,756	22,501
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Basketballs	Main Fife Steel BC	650	650	650
	Player Strips	Main Fife Steel BC	2,220	2,220	1,400
	Score Board	Main Fife Steel BC	750	750	750
	Mobile Basketball Stand	Main Fife Steel BC	150	150	150
	Storage Box	Main Fife Steel BC	120	120	120
	Training Equipment	Main Fife Steel BC	100	100	100
	Veo Camera & Stand	Main Fife Steel BC	1,587	1,587	1,587
		Total	5,577	5,577	4,757

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Ross Hugh	Ross Hugh	09 August 2026

Fife Steel Basketball Club SC050337

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Fife Steel Basketball Club SC050337

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	2,702				2,702	600
Christmas Fundrasing					-	626
Lucky Square					-	612
AGM Raffel						188
ASDA	500				500	
Cupar Motor	500				500	
Inovate Foods	500				500	
University if St Andrews Community Fund	1,000				1,000	
Total	5,202	-	-	-	5,202	2,026
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Sports Scotland	1,500				1,500	3,000
Cash for Kids					-	4,348
KCFSC	419				419	
Total	1,919	-			1,919	7,348

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership	31,489				31,489	31,660
Sales	1,562				1,562	2,701
Special Events	9,996				9,996	
					-	
					-	
					-	
Bank Intrest	115				115	
Total	43,162	-	-	-	43,162	34,361

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cost of Materials	5,264				5,264	2,678
Special Events	10,600				10,600	4,138
Mileage	288				288	265
Rent	22,739				22,739	15,490
Printing & Office Equipment	1,315				1,315	16
Advertising and Promotion	181				181	230
Competion Subscriptions	1,960				1,960	2,180
Staff Costs & Staff Training	17,243				17,243	17,227
Legal& proffessional Fee	2,381				2,381	
Bank Charges (refund)	- 350				- 350	
U18's Player Celebration	531				531	
Total	62,152	-	-	-	62,152	42,224

Fife Steel Basketball Club SC050337

Additional analysis (2)

6 Breakdown of unrestricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	-	-	-	-	-	-
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					-	
Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Officiating costs						
HRMC Payment						
Sub total	-	-	-	-	-	-
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	-	-	-	-	-	-
					-	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					-	

Nature and purpose of funds
To promote the sport of basketball in the local community.

SC050337

Additional analysis (3)

5 Breakdown of restricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds