

KIRKCALDY COMMUNITY FOOTBALL PARTNERSHIP SCIO



Kirkcaldy Community Football Partnership

**KCFP SCIO
Den Road
Kirkcaldy
Fife
KY1 2ER**

Annual Report and Financial Statements

For the year ended 31 May 2026

Kirkcaldy Community Football Partnership SCIO

Trustees Annual Report

For the year ended 31 May 2026

The Trustees have the pleasure of presenting their annual report together with financial statements and an independent examiner's report of the charity for the year from 1 June 2025 to 31 May 2026.

Reference and Administrative Information

Registered Charity Name:	Kirkcaldy Community Football Partnership SCIO
Common Name:	KCFP SCIO
Charity Registration Number	SC051303
Principal Office Address	KCFP SCIO, Den Road, Kirkcaldy, Fife, KY1 2ER
Principal Contact Address	c/o Robert Main, Chairperson, KCFP SCIO, 4 Bennoch Court, Bennoch Road, Kirkcaldy, Fife, KY2 5YU

The Trustees

- Robert Main, Chairperson
- John Dempsey, Vice Chairperson
- Jacqui Wright, Treasurer (resigned 22 October 2025)
- Greig Hopcroft, Treasurer (appointed 22 October 2025)
- Jill Harper, Secretary
- Scott Jackson
- Alistair Cameron
- Rod Cavanagh
- Christopher Samson
- Ryan Hay
- James Burke
- Cathy Davies (appointed 12 November 2025)
- Nicola Fallon (formerly Nicola Hay)

Solicitor

James Thomson and Son Solicitors, 51A High Street, Kirkcaldy, Fife, KY1 1LJ

Bankers

Bank of Scotland, 163 High Street, Kirkcaldy, Fife, KY1 1LR

NatWest Bank, 36 St Andrew Square, Edinburgh, EH2 2YB

Structure, Governance and Management

Constitution

The KCFP SCIO is governed by its constitution. The Board of Trustees of the Partnership administers the KCFP SCIO, controls the finances and decides the use of the funds within the aims and objectives of the Partnership as set out in the Constitution. KCFP SCIO was awarded charitable status by OSCR on 28 September 2021.

Recruitment and Appointment of Trustees

The KCFP SCIO is administered by a Board of Trustees composed of a maximum number of twelve Trustees and a minimum number of three. Under the requirements of the Constitution, members of the Board of Trustees are elected to serve for a period of three years and will be eligible for re-appointment for a further three years. A Trustee who has served two consecutive terms (6 years) will not be eligible for reappointment until a break of one year has been observed unless circumstances dictate otherwise.

The Board of Trustees has power to co-opt specific persons with specialist skills for specific events. Such persons need not be members of the KCFP SCIO. Such temporary Board members will be co-opted without voting rights.

As at 31 May 2026, the Board is at its full constitutional maximum of twelve Trustees, following the appointment of two new Trustees during the year.

Trustee Induction and Training

All appointed Trustees have taken benefit of an induction process to familiarize themselves with their responsibilities, including the obligations of Board of Trustee Members under the Charities and Trustee Investment (Scotland) Act 2005. Since 30 June 2025, charities have been required to inform OSCR of all trustee appointments and changes, as a legal requirement under the 2005 Act. All trustees have been registered with OSCR in line with this requirement.

Risk Management and Internal Control

The Board of Trustees has initiated a risk management process in order to manage and mitigate risk. As part of this process the Board has introduced a suite of policies and procedures where these are required, and otherwise ensures that appropriate steps are being taken to manage the key risks.

Within its overall responsibility the Board of Trustees operates an appropriate system of internal controls, financial and otherwise, ensuring that resources are used to maximise impact for member clubs, the charity operates efficiently within a climate of value for money, assets are safeguarded against unauthorised use, proper records are maintained, and the charity complies with relevant laws and regulations.

Organisational Structure

The KCFP SCIO operates organisationally through a Board of Trustees that meets regularly to continue to develop and move the KCFP SCIO forward. The Board of Trustees are accountable for progressing the club vision, managing the overall development plan, acting in the best interests of the charity and overall governance of the KCFP SCIO. In line with the constitution there is representation from each of the members club on the Board of Trustees. Information flows are supported by communication chat groups administered by club coach coordinators, facebook and website updates and the circulation of meeting notes by the Secretary.

The Board of Trustees have committed themselves to meet with each of the Partnership Teams on an ongoing basis and as members of the Partnership invited to attend the Annual General Meeting of the KCFP SCIO.

A memorandum of understanding is in place between KCFP SCIO and member clubs that distinctly highlight the requirements, responsibilities and expectations of the KCFP SCIO and Member Clubs

The organisation comprises solely of volunteers; there is no paid staff.

Memorandum of Understanding

The Partnership's relationship with its Member Clubs is formalised through a Memorandum of Understanding, which sets out the shared use of Denfield Park, respective responsibilities for pitch allocation, ground maintenance and facilities, and the governance framework within which the Partnership and its Member Clubs operate.

Membership

Membership is open to all individuals regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs, who have an interest in furthering the purposes of the KCFP SCIO. Membership of the KCFP SCIO is contingent on acceptance of the Constitution.

Related Parties

The charity is guided by both local and national policy, and during the period KCFP engaged with a range of related contacts, particularly Fife Council, the Kirkcaldy MP and the SFA for funding guidance and support in connection with the 3G pitch and solar projects.

Objectives and Activities

Mission

The Kirkcaldy Community Football Partnership SCIO aims to create, manage and operate a Community Football Club that is open and maximises footballing opportunities for all in a safe environment; meets the long-term footballing and sporting needs of the local community; engages the volunteer base; is relevant to the wider community; is financially sustainable; and incorporates the highest level of corporate governance.

Charitable Purposes

The charitable purposes as defined in the constitution are the advancement of education, the advancement of public participation in sport, and the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The objectives and activities of the KCFP SCIO are exclusively charitable for public benefit.

Strategic and Development Plan

The Partnership's strategic and development plan sets out short, medium and long-term objectives for the growth of community football in Kirkcaldy: in the short term, completion of the solar panel installation and securing full funding for the 3G pitch, both achieved during the year; in the medium term, delivery of the 3G pitch to completion and progression of the Community Asset Transfer; and in the longer term, further development of facilities and playing opportunities at Denfield Park for the benefit of the wider community.

Achievements and Performance

2025/26 was a transformational year for the Partnership, marked by the delivery of one major capital project (the solar panel and battery installation) and secondly the securing of major funding for the 3G pitch development including fencing floodlighting and ancillaries. Significant credit is again extended to all volunteers who continue to manage ground maintenance and facilities improvements in addition to these major capital developments.

Member Clubs

Member Clubs are Kirkcaldy and Dysart FC, Kirkcaldy & Dysart Under 20's (formerly Kirkcaldy Inter), Kirkcaldy & Dysart YMCA Amateurs, Kirkcaldy FC and Templehall United FC. The Partnership now brings together five partner clubs at Denfield Park for the first time, supporting 25 teams across a range of age groups, over 400 registered players, and more than 150 volunteers compared to 18 teams, 340+ players and 130 volunteers reported last year. This shared hub arrangement strengthens collaboration, improves player development pathways, and enhances the experience for players, coaches and the wider community.

Inclusivity remains central to the Partnership's vision: inaugural girls' football sessions scheduled to commence on 9 July 2026, widening participation among women and girls alongside continued outreach to underrepresented groups, local schools and wider community users.

Community Use

Beyond its Member Clubs, Denfield Park continues to serve the wider Kirkcaldy community, with arrangements in place for use of the facility by the Smeaton Tenants Association and the ground hosting a local school sports day during the year, reflecting the Partnership's ongoing commitment to community benefit and access.

DJK Ingolstadt Under 12 Football Team

On 9 June 2025, the Partnership hosted an Under 12 friendly match against DJK Ingolstadt, as part of the continuing town twinning programme between Kirkcaldy and Ingolstadt. The fixture was attended by Councillor Jim Leishmann, the Provost of Fife who led the teams onto the pitch and made presentations to all players following a most entertaining match.

Solar Panel and Battery Installation

During the year the Partnership completed the installation of solar panels and battery storage at the Den Road facility, completed on 31 March 2026, at a total contractor cost of £64,250 plus associated Fife Council planning and licence fees of £806. The panel and battery costs were funded 80% by two grant payments totalling £51,400 from the CARES Fund, on behalf of the Energy Saving Trust, with the remaining 20% (£12,850) funded through donations to the Partnership. The installation is expected to reduce the Partnership's ongoing electricity costs and supports KCFP SCIO's commitment to environmental sustainability. The project is now complete.

Development: 3G Pitch

A fully comprehensive Scottish FA Pitching In Funding 2026/2027 application was submitted to the Scottish FA Community Football Spaces Fund by the due date of Friday 13 March 2026. A Notification of Decision in respect of our application was received on 30 April 2026 which to the immense delight and satisfaction of all Trustees informed us that our funding application was successful with an offer of grant for the project as set out within our application. The offer was conditional on confirmation of an investment donation, confirmation of proposed Girls and Women's Growth Plan and Underrepresented Group Activity. The Trustees have progressively discharged the conditions in advance of the deadlines set, with an expectation that a full offer of grant will be issued early June 2026.

Under the terms of the award, construction must be completed by 31 March 2027, with the pitch expected to become operational in early spring 2027, the first community-led 3G facility in Kirkcaldy.

The project will deliver a full-size 3G pitch, floodlighting, perimeter fencing and associated facilities, and includes accessibility improvements linking the hospital bus hub to Denfield Park.

The 3G pitch will deliver an all-weather multi-sports facility for full size matches, partitioned for various user groups where many more people across all ages and background, can benefit. It will generate significant benefits to the local community, community groups, sports clubs, primary and secondary schools and recreational users. It will serve as a transformative tool for community engagement, particularly for the surrounding socially deprived neighbourhoods of Sinclairtown, Gallatown, Templehall, Smeaton North and Linktown. By increasing facility use, the project will offer long-term sustainability for local clubs and generate social and potential economic returns for the community. The floodlit, all-weather surface will extend available hours for participation, reduce cancellations due to adverse weather, and encourage year-round physical activity. It will bring together for the first time all Partnership Clubs into the Denfield hub facility benefitting KCFP SCIO grassroot football pathways. The overall investment will enhance Denfield Park as a community resource, maintaining aesthetic and environmental integrity while delivering significant social benefits.

Access Travel/NHS Connection

The 3G pitch development includes improved pedestrian and cycle access linking Victoria Hospital and the NHS Fife bus hub to Denfield Park with a revised path layout and improved pathway lighting designed to improve accessibility and safety for hospital staff, patients and visitors, as well as Partnership and community users.

Community Asset Transfer

The Trustees' approach to Fife Council for community ownership of Denfield Park through a Community Asset Transfer, covering the ground, outbuildings and pavilion, remains on hold at Stage 2 at this time. Progress will be furthered once the 3G pitch becomes operational.

Scottish Football Association (SFA) Quality Mark

Whilst the KCFP SCIO's Quality Mark status has now met the requirements of silver accreditation the Scottish FA is in the process of updating its Quality Mark scheme. The Partnership's position will remain as is pending the outcome of that review.

Policies and Procedures

The Partnership maintains a range of policies and procedures, including a Code of Conduct, Health and Safety policy, Child Wellbeing and Protection policy, and a Social Media policy, which are lodged with the Scottish FA as part of the Quality Mark accreditation process and are reviewed annually and updated periodically by the Board of Trustees as may be required by regulatory changes.

Planned Infrastructure Improvements

Beyond the 3G pitch and solar projects, the Trustees continue to identify further infrastructure improvements at Denfield Park, including upgraded lighting between the car park and pavilion and general ground and fencing repairs.

Financial Review 2025/2026

The outturn for the year from 1 June 2025 to 31 May 2026 resulted in a surplus of £51,673.85 (2025: surplus of £823.19, per the Statement of Receipts and Payments). Total receipts for the year were £138,705.89 (2025: £8,100.00) whilst payments totalled £87,032.04 (2025: £7,276.81).

The substantial increase in both receipts and payments reflects two major capital projects progressed during the year: the completed solar panel and battery installation at Denfield Park (contractor cost £64,250, funded 80% by CARES Fund grants, on behalf of the Energy Saving Trust, and 20% by personal donations, plus £806 of unrestricted planning fees), and progress on the 3G pitch project, including £2,500 of Fife Council capital funding drawn down for planning fees and a further £50,000 ring-fenced donation from an individual donor held for construction.

Of total receipts of £138,705.89, £103,900.00 is treated as restricted income (£2,500 Fife Council 3G drawdown; £51,400 CARES Fund solar grants; £50,000 3G donation), with the balance of £34,805.89 as unrestricted income generated through partnership club and pitch fees, ground sponsorship, fundraising (£3,450, contributing

towards the 3G pitch project's internal fundraising element), general donations (including two £1,000 general operating grants from Ore Valley Housing Association and the Garfield Weston Foundation), Gift Aid and personal solar donations.

The cash and bank balance carried forward at the year-end is £52,712.05 (2025: £1,038.20), of which £50,000.00 is restricted (the 3G donation, held in full pending commencement of construction) and £2,712.05 is unrestricted. The £152 restricted fund carried forward from 2024/25, has been reclassified, with the permission of the donor to unrestricted funds this year and is included within the £1,038.20 opening balance.

Reserves Policy

The reserves policy is to work towards a level of unrestricted funding that, at minimum, provides a working capital of £1,000. Unrestricted reserves at the year-end stand at £2,712.05, above this minimum threshold. The restricted fund of £50,000.00 is held for the specific purpose of the 3G pitch development as specified by the donor. In anticipation of the scale of capital funding to flow through the Partnership's accounts, the Trustees will keep the reserves policy and related financial controls under close review through the construction phase, and recommend tracking the 3G pitch and any future capital projects via dedicated project fund schedules

Plans for Future Periods

Plans for the coming period focus on completing the 3G pitch project, strengthening the facility's sustainability, widening participation, and securing a resilient income base for long-term operation.

The first priority is to progress construction of the 3G pitch through to completion by the SFA Pitching In funding deadline of 31 March 2027, with the aim of achieving operational readiness by early spring 2027. This will deliver the core objective of the 3G development project and provide a high-quality, fit-for-purpose community sporting asset.

Alongside this, KCFP will monitor the performance and cost savings delivered by the new solar panel and battery installation, using the results to assess the benefits achieved and identify any further sustainability initiatives that may be practical and cost-effective. This will help strengthen the environmental and financial resilience of the facility.

KCFP also aims to increase and develop women and girls' football, introduce programmes for underrepresented groups, and expand the use of the facility by schools and wider community users. This will support broader inclusion, maximise community benefit, and ensure the pitch is used as widely and effectively as possible.

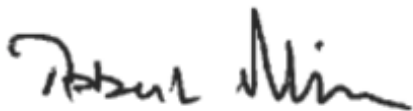
In addition, KCFP will develop an income charging policy and fundraising strategy designed to generate sufficient incoming resources to cover operational costs, sinking fund obligations, and wider sustainability requirements. This will be supported by a review of opportunities for cost reduction, ensuring the facility remains financially sustainable in the long term.

Acknowledgements

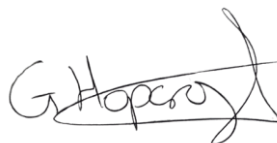
The trustees would like to extend our sincere thanks to all the Board of the Trustees and volunteers of KCFP SCIO for their invaluable time, dedication, and commitment throughout the year. Your continued support and hard work play a vital role in the success and growth of the Partnership. The effort you each contribute makes a

meaningful difference to the community we serve, and it is deeply appreciated in a landmark year for the Partnership. Particular thanks are recorded to Jacqueline Wright for her service as Trustee and Treasurer, and a warm welcome is extended to newly appointed Trustees of Greig Hopcroft, who was appointed also as Treasurer and Cathy Davies representing Kirkcaldy and Dysart Amateur Football Club.

Approved by the Board of Trustees on 14 July 2026 and signed on their behalf

A handwritten signature in black ink, appearing to read 'Robert Main'.

Robert Main, B. Com; CIPFA; MBA
Chairperson, Kirkcaldy Community Football Partnership SCIO
14 July 2026

A handwritten signature in black ink, appearing to read 'Greig Hopcroft'.

Greig Hopcroft
Treasurer, Kirkcaldy Community Football Partnership SCIO
14 July 2026

Independent Examiner's Report

For the Year Ended 31 May 2026

Independent Examiners Report to the Committee of Trustees of Kirkcaldy Community Football Partnership SCIO (KCFP SCIO)

I report on the financial statements of the KCFP SCIO for the year ended 31 May 2026, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The KCFP SCIO trustees are responsible for the preparation of the accounts and have prepared them in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The KCFP SCIO trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. I have discharged my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have carried out my examination in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the KCFP SCIO and a comparison of the accounts presented with those records. 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 accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that the requirements to keep accounting records and to prepare accounts according with those records have not been met, or which, in my opinion, should be drawn to attention to enable a proper understanding of the accounts.

Signed: _____



Signed (Capitals): SAMANTHA GUILFOYLE

SG Accountancy (UK) Limited

Date: 27/07/2026.

KIRKCALDY COMMUNITY FOOTBALL PARTNERSHIP SCIO

STATEMENT OF RECEIPTS AND PAYMENTS

FOR YEAR 1 JUNE 2025 TO 31 MAY 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Receipts				
<i>Donations and Legacies</i>				
Sponsorship (ground)	3,000.00	0.00	3,000.00	0.00
<i>Charitable Activities</i>				
Partnership Club Fees	6,486.02	0.00	6,486.02	5,100.00
Fundraising	3,450.00	0.00	3,450.00	0.00
Grant Income: 3G Pitch Draw Down (Fife Council)	0.00	2,500.00	2,500.00	0.00
Grant Income: CARES Fund, on behalf of Energy Saving Trust (solar)	0.00	51,400.00	51,400.00	0.00
Grant Income: Ore Valley Housing Association (general)	1,000.00	0.00	1,000.00	0.00
Grant Income: Garfield Weston Foundation (general)	1,000.00	0.00	1,000.00	0.00
Donations	15,950.00	0.00	15,950.00	3,000.00
Donations (3G Ring Fenced)	0.00	50,000.00	50,000.00	0.00
Gift Aid	3,919.87	0.00	3,919.87	0.00
Total Receipts	34,805.89	103,900.00	138,705.89	8,100.00

Payments

Cost of Charitable Activities

Planning and Licence for Works, Fees (3G)	628.50	2,500.00	3,128.50	0.00
Planning and Licence for Works, Fees (Solar)	806.00	0.00	806.00	0.00
Solar Panels & Batteries	12,850.00	51,400.00	64,250.00	0.00

Electricity Charges	3,201.91	0.00	3,201.91	4,433.37
Denfield Park Lease	2,812.50	0.00	2,812.50	1,688.00
Internet & TV Licence	934.99	0.00	934.99	0.00
Ground & Property Maintenance	9,275.23	0.00	9,275.23	0.00
Printing Costs	1,983.00	0.00	1,983.00	0.00
Insurance	618.91	0.00	618.91	1,142.69
Bank Charges	21.00	0.00	21.00	12.75
Total Payments	33,132.04	53,900.00	87,032.04	7,276.81

Surplus/(Deficit) for the Year	1,673.85	50,000.00	51,673.85	823.19
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The solar panel and battery cost of £64,250 was funded 80% by CARES Fund grants, on behalf of the Energy Saving Trust (£51,400, restricted) and 20% by personal donations (£12,850, treated as unrestricted per the Treasurer's classification); £806 of associated planning fees was met from unrestricted funds. Of the £3,128.50 3G planning and licensing fees, £2,500 was drawn down from Fife Council's approved 3G capital funding (restricted), with the £628.50 balance met from unrestricted reserves.

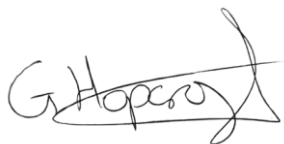
Bank and Cash Balances

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Opening Cash at Bank and in Hand	1,038.20	0.00	1,038.20	215.01
Surplus/(Deficit) for the Year	1,673.85	50,000.00	51,673.85	823.19
Closing Cash at Bank and in Hand	2,712.05	50,000.00	52,712.05	1,038.20

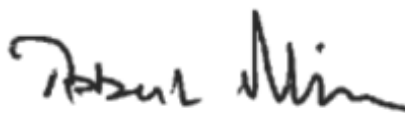
Represented by:

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
<i>Restricted Funds</i>				
Donation (3G Ring Fenced)	0.00	50,000.00	50,000.00	152.00
Total Restricted Funds	0.00	50,000.00	50,000.00	152.00
Unrestricted Funds	2,712.05	0.00	2,712.05	886.20
Total Funds	2,712.05	50,000.00	52,712.05	1,038.20

Signed on behalf of the Kirkcaldy Community Football Partnership SCIO by:



Greig Hopcroft
Treasurer, Kirkcaldy Community Football Partnership
SCIO
14 July 2026



Robert Main, B. Com; CIPFA; MBA
Chairperson, Kirkcaldy Community Football Partnership SCIO
14 July 2026

Notes to the Accounts for the year ended 31 May 2026

1. Basis of Accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Accounting Reference Period

The statement of accounts reflects the operating period from 1 June 2025 to 31 May 2026.

3. Nature and Purpose of Funds

Funds, unless restricted in purpose, may be used at the discretion of the Committee of Trustees in furtherance of the objectives of the charity. Restricted funds may only be used for the purposes prescribed by the donor. During the year the charity received grant and donation funding restricted to the solar panel installation (CARES Fund grants, on behalf of the Energy Saving Trust) and the 3G pitch capital project (Fife Council capital drawdown and a ring-fenced individual donation), both disclosed separately above and analysed further in Note 12. A restricted fund of £152 carried forward from prior years, with agreement from the donor, has been reclassified to unrestricted funds during the year.

4. Related Party Transactions

None.

5. Trustee Remuneration and Expenses

There was no remuneration or expenses paid to any Trustee during the reporting period to 31 May 2026.

6. Grants Received

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Grant Income: 3G Pitch Draw Down (Fife Council)	0.00	2,500.00	2,500.00	0.00
Grant Income: CARES Fund, on behalf of Energy Saving Trust (solar)	0.00	51,400.00	51,400.00	0.00
Grant Income: Ore Valley Housing Association (general operating)	1,000.00	0.00	1,000.00	0.00
Grant Income: Garfield Weston Foundation (general operating)	1,000.00	0.00	1,000.00	0.00
Total	2,000.00	53,900.00	55,900.00	0.00

7. Donations Received

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Donations	15,950.00	0.00	15,950.00	3,000.00
Donation (3G Ring Fenced)	0.00	50,000.00	50,000.00	0.00
Gift Aid	3,919.87	0.00	3,919.87	0.00
Total	19,869.87	50,000.00	69,869.87	3,000.00

At the donor's request, the individual who made the £50,000 3G pitch donation is not named in this report.

8. Governance Costs

Independent Examination Fee: Nil (2025: Nil).

9. Assets

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Ground Accessories	740.00	0.00	740.00	740.00
Solar Panel & Battery Installation	12,850.00	51,400.00	64,250.00	0.00
Total Assets	13,590.00	51,400.00	64,990.00	740.00

10. Liabilities

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fife Council	773.00	0.00	773.00	773.00
Total Liabilities	773.00	0.00	773.00	773.00

The £773 owed to Fife Council remains outstanding at the year-end; a payment plan has since been agreed with Fife Council and the balance will be cleared in due course.

11. Funds

	Opening Funds £	Incoming Funds £	Funds Expended £	Funds Transfer £	Closing Funds £
<i>Restricted Funds</i>					
3G Pitch Fund (ring-fenced donation)	0.00	50,000.00	0.00	0.00	50,000.00
3G Planning Fees (Fife Council draw down)	0.00	2,500.00	2,500.00	0.00	0.00
Solar Project (CARES Fund)	0.00	51,400.00	51,400.00	0.00	0.00
Total Restricted Funds	0.00	103,900.00	53,900.00	0.00	50,000.00
<i>Unrestricted Funds</i>					
Charitable Activities	1,038.20	34,805.89	33,132.04	0.00	2,712.05
Total Unrestricted Funds	1,038.20	34,805.89	33,132.04	0.00	2,712.05
Total Funds	1,038.20	138,705.89	87,032.04	0.00	52,712.05

The 2024/25 closing restricted fund of £152 (a legacy restricted donation) has been reclassified to unrestricted funds and is included within the £1,038.20 unrestricted opening balance above.

12. 3G Pitch Development Fund and Solar Panel Project: Supplementary Analysis

This note supplements Note 11 by showing the position of the two major capital projects individually, given their scale and (for the 3G pitch) multi-year nature.

	Solar Panel Project £	3G Pitch Planning Fees £	3G Pitch Development Fund £	Total £
Restricted income received	51,400.00	2,500.00	50,000.00	103,900.00
Unrestricted funds applied	13,656.00	628.50	0.00	14,284.50
Total cost/funding to date	65,056.00	3,128.50	50,000.00	118,184.50
Expenditure to date	65,056.00	3,128.50	0.00	68,184.50
Funds held for future spend	0.00	0.00	50,000.00	50,000.00

The solar panel project is now complete. The 3G pitch development fund of £50,000 remains held, unspent, for construction targeted for completion by 31 March 2027; further Fife Council and Scottish FA capital funding is expected to be drawn down as the build progresses in future accounting periods.