

**East Fife Girls' and Women's
Football Club
Receipts and Payments Accounts
for the year ended 31 August 2025**

Charity no: SC045920

East Fife Girls' and Women's Football Club - SCO045920

For the year ended 31 August 2025

Reference and Administrative Information

Committee	Edward Doig - Chairman Johnny Harrow - Vice Chairman Elizabeth Anderson - Secretary Leanne Stewart - Treasurer
Address	441 Methilhaven Road Buckhaven Fife KY8 1ED
Independent Examiner	Alexander Gillespie Gillespie Inverarity & Co. (Fife) Ltd Accountants FRIC Ajax Way Methil Fife KY8 3RS

East Fife Girls' and Women's Football Club - SCO45920

Report of the trustees for the year ended 31 August 2025

The Trustees have pleasure in presenting their report for the year ended 31 August 2025. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management

Constitution

The charity is a Scottish Incorporated Organisation (a SCIO - Scottish Charity Number SCO45920) which was registered in its current legal form on 19 August 2015.

Recruitment and Appointment of Trustees

The Management Committee are also charity trustees for the purpose of charity law. The office bearers of the charity are the four Trustees of whom one acts as Chairman and one as Vice Chair. The Committee meet regularly and set the strategy and policy of the SCIO, generally control and supervise the activities of the SCIO and in particular are responsible for monitoring its financial position as well as the day to day management of the SCIO.

Trustee Induction and Training

The Committee members are paired up with an experienced serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise and support them in their period of office.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Objectives and Activities

The Club's objects and principal activities are to promote public participation in football in East Fife and beyond, particularly for ladies and girls, and where relevant in association with others, by providing recreational facilities and organising recreational activities, providing, managing and training football teams, hosting youth camps and visiting other places in order to encourage sports development.

East Fife Girls' and Women's Football Club - SCO45920

Report of the trustees for the year ended 31 August 2025

Achievements and Performance

The 2024/25 season saw us have a lot of success on the pitch, but we still need to increase the number of volunteers supporting the club in all things on and off the pitch. We still continue to look for ways to explore fundraising without adding any more work to the plate of our current volunteers.

Our club expanded once again with increased numbers of players joining our teams. We operated teams at under 10s, under 12s, under 14s, under 16s, under 16s YPL and had two senior teams, one in the SWFL and one in the Championship. This was the first year that we operated a performance youth team, and our first team were also successful in winning the SWFL Championship.

The success on the pitch, as much as it costs money, also brought with it some prize money with the first team bringing in £850 for their Scottish Cup run and £2800 in Championship prize money. We also received £1300 in sponsorship money within that period. We also received £2400 from a sponsor to support GPS trackers for first team activity and £2000 from the Westfield energy trust to support activities across the youth pathway.

Our development team also brought in sponsorship money with £907.50 raised for jackets, £669 raised for hoodies, £2298 for a VEO camera for recording games, and £492.80 raised for back packs through race nights and café facilities run by parents at games.

Our youth pathway also looked to bring in sponsors with Marshall and Mackay sponsoring the under 10s £492.80 to purchase rain jackets for the under 8s and under 10s.

We have also had some fundraising through Easy Fundraising (£80.96) and My club lotto (£194.40), and our Christmas party brought in £245 after costs were deducted.

We also had donations from previous players who have continued to donate to ensure children who cannot afford to play football, can be offered a free place at our club. We have received £660 from ex-players to this end.

Most of the money whether member donations, funding, fundraising, sponsorship or ex member donations goes directly towards the day to day running of the club including membership fees to the governing body, club insurances, training pitch costs, match pitch costs, referee fees and equipment costs. We also had a long lease of a pavilion in Leven which was a huge drain on our club overall costing around £4,000 in repairs before the lease could be handed back. The renunciation of the lease at King George V is due to be completed at the end of the year or early 2026. Costs of all things relating to operating a football club have continued to increase and we are very aware that we need to keep the club financially stable. We have increased our member fees for the first time in the club's existence with members now paying £20/£25 per month from July 2025.

We will continue to look at creative solutions to ensure the long-term future of our club.

East Fife Girls' and Women's Football Club - SCO45920

Report of the trustees for the year ended 31 August 2025

Financial Review

Our main source of funding is fees, subscriptions, donations and fundraising which raised £35,052 in the year.

As detailed in the Trustee Report, expenditure of £36,960 included new equipment and kits, Veo camera and Tracker. The remaining costs related to the day to day running of the charity.

Overall deficit in the year was £2,784.

Investment & Reserves Policy

The Trustees' policy is to retain 3 month's worth of normal running costs in order to meet commitments and cover any unexpected expenditure. Three months normal expenditure (excluding kit costs and one-off substantial repairs) stands at £7,500 and Reserves at £10,393.

The Trustees believe that although greater than 3 months this is still in an acceptable range but will continue to monitor the ongoing position.

The charity is non-profit making and funded entirely by membership fees and fund-raising activities. In-year activities are managed to make best use of available funds. Funds are held in 2 current accounts and cash.

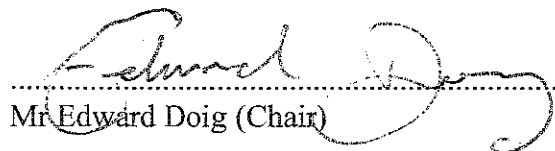
Full control of all assets is vested in the Committee, under the day-to-day management of the Treasurer.

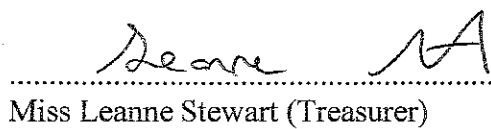
Plans for Future Periods

The charity plans continuing and developing the activities outlined above in future years.

East Fife Girls' and Women's Football Club - SCO45920
Report of the trustees for the year ended 31 August 2025

Approved by the Trustees and signed on their behalf:-

 23/03/26
Mr Edward Doig (Chair) Date

 31/Mar/26
Miss Leanne Stewart (Treasurer) Date

East Fife Girls' and Women's Football Club

Independent Examiner's Report to the Trustees of East Fife Girls' and Women's Football Club - SC045920

I report on the accounts of the charity for the period ended 31 August 2025 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met

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

Signed a Gillespie
Alexander Gillespie MA, ACA, ATII.

Date: 31/3/26

FRIC, Ajax Way, Methil, Fife, KY8 3RS.

East Fife Girls' and Women's Football Club - SC0045920
Statement of receipts and payments
For the year ended 31 August 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<u>Receipts</u>					
Grants & donations	3	25,326	9,205	34,531	35,190
Receipts from fundraising activities	4	521	0	521	2,200
Total receipts		25,847	9,205	35,052	37,390
<u>Payments</u>					
Payments relating directly to charitable activities	5	29,755	7,205	36,960	42,278
Fundraising costs		0	0	0	0
Governance costs:		0	0	0	0
Independent examiner costs		876	0	876	840
		30,631	7,205	37,836	43,118
Net (payments) / receipts		-4,784	2,000	-2,784	-5,729
Transfers to/(from) funds		0	0	0	0
Deficit /surplus for the year		-4,784	2,000	-2,784	-5,729

East Fife Girls' and Women's Football Club - SC0045920
Statement of Balances as at 31 August 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
1. Cash funds				
Cash and bank balances as at 31 August 2024	13,177	0	13,177	18,906
Surplus/(deficit) shown on receipts and payments account	-4,784	2,000	-2,784	-5,729
Cash and bank balances as at 31 August 2025	8,393	2,000	10,393	13,177

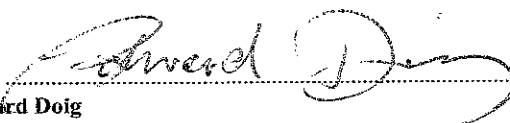
2. Debtors

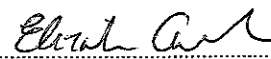
	Fund to which liability arises	Cost £	2024 £
Subscriptions and fees	Unrestricted	369	0
		369	0

2. Liabilities

	Fund to which liability arises	Cost £	2024 £
Creditors	Unrestricted	775	0
Independent Examiner Fees	Unrestricted	876	876
		1,651	876

The above accounts have been approved by the Trustees and signed on their behalf:

Chair 
Edward Doig

Secretary 
Elizabeth Anderson

Date 22/03/26

East Fife Girls' and Women's Football Club - SC045920

For the year ended 31 August 2025

Notes to the Accounts

1. Basis of Accounting

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

2. Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single Unrestricted fund for the day to day running of the club. Restricted Funds may only be used for specific purposes. Income is credited in the accounts on the date of receipt.

3. Donations

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Westfield Energy grant	0	2,000	2,000	0
Subscriptions and fees	18,157	2,069	20,226	22,220
General donations	928	0	928	667
Camera & Tracker donations	0	4,698	4,698	0
Prizes & SWPL fees	3,650	0	3,650	0
Gift Aid	466	0	466	3,697
Pavilion Hire	250	0	250	0
RB Bruce Coachworks	1,300	0	1,300	1,200
Scrap	250	0	250	0
Scottish Power	125	0	125	0
Dev Team	0	0	0	53
Jacket donations	0	438	438	550
Sponsorship	200	0	200	3,329
Hugh McKay	0	0	0	3,474
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	25,326	9,205	34,531	35,190
	=====	=====	=====	=====

4. Fundraising

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Dev Team race night	0	0	0	1,215
Fundraising activities	521	0	521	985
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	521	0	521	2,200
	=====	=====	=====	=====

East Fife Girls' and Women's Football Club - SC045920 **For the year ended 31 August 2025**

5. Payments for charitable activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Kits etc	2,325	2,507	4,832	8,853
Match costs	5,710	0	5,710	4,090
Aid and sport injury at game support	1,750	0	1,750	1,330
Rent and pitch upkeep	2,911	0	2,911	3,190
Pitch & hall hire	15,716	0	15,716	17,352
Trophies and training costs	40	0	40	58
Insurance	169	0	169	276
Subscriptions and licences	785	0	785	2,085
Fines	0	0	0	150
IT costs	251	0	251	0
Miscellaneous	75	0	75	0
Coaching & training courses	0	0	0	175
Bank charges	23	0	23	0
Jackets	0	0	0	550
Veo Camera	0	2,298	2,298	4,169
GPS Tracker	0	2,400	2,400	0
	<u>29,755</u>	<u>7,205</u>	<u>38,885</u>	<u>42,278</u>

6. Trustee Remuneration & Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.