

**East Fife Community
Football Club
Annual Report and Charity Accounts
for the year ended 31 March 2026**

Charity no: SC049504

East Fife Community Football Club - SC049504

For the year ended 31 March 2026

Reference and Administrative Information

Trustees	Colin Houston	- Chairperson
	Andrew Warrender	- Treasurer
	Carolann Bell	- Secretary
	Jack Cameron	- Facilities Officer (resigned 12/09/25)
	Carol Herd	- Community Secretary
	Wendy Martin	- Child Protection Officer
	Gordon Kinnear	- Future Projects and Fundraising Officer

Address
C/O MGM Timber Bayview Stadium
Harbour View
Methil
KY8 3RW

Independent Examiner
Alexander Gillespie MA, ACA, ATII
Gillespie Inverarity & Co. (Fife) Ltd
Chartered Accountants
FRIC
Ajax Way
Methil
Fife KY8 3RS

East Fife Community Football Club – SC049504

Report of the trustees for the year ended 31 March 2026

The Trustees have pleasure in presenting their report for the year ended 31 March 2026. 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 SC049504) which was registered in its current legal form on 31 July 2019.

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 Trustees. 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.

Nature of Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 31 July 2019. EFCFC runs by a constitution which governs how the charity is run. The constitution is reviewed annually at the AGM where any changes are made.

Risk Management

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

East Fife Community Football Club - SCO49504

Report of the trustees for the year ended 31 March 2026

Objectives and Activities

The purpose of the charity is to not only advance the participation of youth football, but to include the whole community from the very young to the elderly. To show the benefits of having an active healthy lifestyle not only promotes physical but also mental wellbeing.

We aim to include families participating in activities, as well as groups of multi age/ability/gender to bring the community closer together through sport. Our club is situated in an area of high deprivation, and we have achieved in providing a space for all either free or low cost which allows everyone to participate without prejudice.

Achievements and Performance

As always, we have had an action-packed year at EFCFC.

Celebrating successes for individuals and teams, continuing with our community programmes, changes to staffing and focusing on the future pathways for the charity.

There have been some highs and lows throughout the year, but as an organisation everyone has pulled together, and the results have been amazing.

A Round up of the Year

This year we have introduced new community sessions to several local homes introducing light and fun exercises. Feedback to date has been very positive and the plan is to connect with other local care homes.

Building on last year's concentrated effort to push ladies and girl's football we have continued with Disney Playmakers and KDM Girls Soccer School. Both sessions attracted sponsorship from the Scottish Football Association. In all sessions there is an emphasis on having fun.

This year we were again fortunate to receive funding and partner with SGN to deliver camps for every week of the school holidays throughout the year. Camps were £10 per week for 30 hours of activity. There was a mix of multisport camps and football camps to ensure that the whole community could get involved. As always our coaches had to be on top form with imaginative ways to keep the kids active and involved for 6 hours every day. Again as per previous years we were also able to hold free one day camps throughout the year.

We continued with our community programmes throughout the year trying to encourage as much of the community to get involved as possible. We ran free classes in conjunction with the SPFL Trust and the SFA to promote health and well-being for all, this includes Football Fans in Training and McDonalds Soccer School.

East Fife Community Football Club - SCO49504

Report of the trustees for the year ended 31 March 2026

We are also continuing with our Additional Needs classes for kids including autism friendly football and Para football. We will be starting an adult class in the New Year.

As well as the above classes, we have soccer school for kids who just want to play, with no pressure of a team environment and Mini Fifers for the youngest kids in our community.

As previously highlighted introducing light fun exercise into Care Homes has been successful.

This year we introduced recreational football for senior male players. Numbers have steadily increased throughout the year.

Our work within the local schools has unfortunately been cut due to the withdrawal of funding. We still work in partnership with Fife Council and Active Schools delivering School of Football at Levenmouth Academy throughout the school day.

We have built on our relationship with Denbeath Primary School delivering an after-school programme, Extra Time. The purpose of this programme is to allow working parents the opportunity to extend their working hours and avoid finishing work early to pick up children from school. The programme started in October 2025 and has been extended to June 2026.

As we do each year we ended the year with Festive Friends. This year was our biggest yet having visitors to the stadium and also delivering hampers to those that were unable to make it.

We again partnered with the Community Trade hub. The young people at the hub cooked and served for our elderly visitors, allowing them to work towards qualifications for their SVQ's.

We also had a visit from the local primary school who provided some entertainment.

Financial Review

The charity's policy is to hold sufficient unrestricted reserves to ensure continued operation for three months. As at 31 March 2026, the charity had unrestricted reserves totalling £44,101 (2025: £36,705) and restricted reserves of nil (2025: £nil)

Our main source of funding is fees, grants, donations and fundraising which raised £206,740 in the year.

Expenditure of £199,374 included wages and pension of £23,052, facilities hire of £58,359 and hoodies/equipment of £39,209. The remaining costs related to the day to day running of the charity, including independent examiner costs of £660.

Overall surplus in the year was £7,396.

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Report of the trustees for the year ended 31 March 2026

Investment & Reserves Policy

The charity is non-profit making and funded entirely by membership fees, grants, donations and fund-raising activities. In-year activities are managed to make best use of available funds. Funds are held in one bank account.

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

Plans for Future Periods

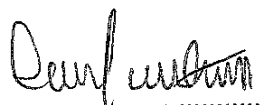
The lease for the pavilion at King George V park and four pitches in Leven has been signed. The lease is for twenty-five years with a series of break out clauses if required. This will give us a new internal space for more community programmes.

New classes are in the pipeline with Adult ASN classes, supporting the elderly in their homes and additional work with ASN schools.

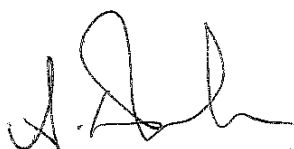
The senior team rejoined the club this year, increasing the participation for adults. Numbers are such that there are plans to create an over thirty-five club with the possibility of joining a competitive league.

The new Trustees and Football Committee are in place as a result of the recent reorganisation. The new structure will oversee the next phase of growth for the club.

Approved by the Trustees and signed on their behalf:-


.....
Colin Houston (Chairperson)

27/5/26
.....
Date


.....
Mr Andrew Warrender (Treasurer)

27/5/26
.....
Date

East Fife Community Football Club

Independent Examiner's Report to the Trustees of East Fife Community Football Club - SC049504

I report on the accounts of the charity for the period ended 31 March 2026 which are set out on pages 7 to 13.

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 Regulationshave 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, ATIL.

Date: 9/6/26

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

East Fife Community Football Club
Statement of receipts and payments
Period ended 31 March 2026

		Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
<u>Receipts</u>					
Donations and Legacies	2	155,949	0	155,949	151,924
Charitable Activities	3	25,588	0	25,588	44,016
Other Trading Activities	4	5,072	20,131	25,203	20,834
Other Income		0	0	0	0
Total receipts		186,609	20,131	206,740	216,774
<u>Payments</u>					
Raising Funds	5	178,553	20,131	198,684	184,682
Charitable Activities		0	0	0	0
Governance costs:					
Independent examiner costs		660	0	660	660
		179,213	20,131	199,344	185,342
Net receipts / (payments)		7,396	0	7,396	31,432
Transfers to/(from) funds		0	0	0	0
Surplus /deficit for the year		7,396	0	7,396	31,432

East Fife Community Football Club
Statement of Balances
Year ended 31 March 2026

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
1. Cash funds				
Cash and bank balances as at 31 March 2025	36,705	0	36,705	5,273
Surplus/(deficit) shown on receipts and payments account	7,396	0	7,396	31,432
Cash and bank balances as at 31 March 2026	44,101	0	44,101	36,705

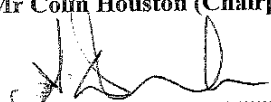
2. Liabilities

	Fund to which liability arises	Cost £	2025 £
Independent Examiner Fees	Unrestricted	720	690
Creditors	Unrestricted	710	-
		1,430	690

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



 Mr Colin Houston (Chairperson)



 Mr Andrew Warrender (Treasurer)

Date 27/5/26

East Fife Community Football Club - SC049504

Notes to the Accounts

For the year ended 31 March 2026

1. Accounting Policies

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 1006 (as amended).

Basis of Preparation

East Fife Community Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are presented in sterling (£) and rounded to the nearest £1.

Exemption from Preparing a Cash Flow Statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations and Legacies

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

Grants Received

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met, where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

East Fife Community Football Club - SC049504

Notes to the Accounts

For the year ended 31 March 2026

Deferred Income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in the trading activities that raise funds.

Governance Costs

These include the costs attributed to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government Grants

Government Grants are recognised based on the accrual model and are measured at the fair value of the assets received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charity purposes.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

East Fife Community Football Club - SC049504

Notes to the Accounts

For the year ended 31 March 2026

2. Donations & Legacies

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Donations	1,695	0	1,695	11,573
Gift Aid	18,788	0	18,788	21,834
Grants	33,308	0	33,308	19,537
Youth Fees	97,520	0	97,520	90,212
Performance/CP Fees	4,638	0	4,638	8,768
	-----	-----	-----	-----
	155,949	0	155,949	151,924
	=====	=====	=====	=====

3. Charitable Activities

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Player Registration	3,36	0	3,360	4,055
Trips & Camps	0	0	0	1,530
Pitch Hire	3,717	0	3,717	410
Member Sponsorship	4,845	0	4,845	7,683
Community Activities	13,666	0	13,666	30,338
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	25,588	0	25,588	44,016
	=====	=====	=====	=====

4. Income from Other Charitable Activities

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Clothing/Equipment	0	20,131	20,131	19,462
Team Fundraising	4,797	0	4,797	0
Miscellaneous Income	275	0	275	1,372
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	5,072	20,131	25,203	20,834
	=====	=====	=====	=====

East Fife Community Football Club - SC049504

Notes to the Accounts

For the year ended 31 March 2026

5. Payments for Raising Funds and Charitable Activities

	Unrestricted	Restricted	Total	Total
	2026	2026	2026	2025
	£	£	£	£
Wages	23,052	0	23,052	40,877
Pension Costs	0	0	0	2,433
Hoodies/Equipment	19,078	19,462	39,209	37,638
Projects/Events	791	0	791	1,526
Facilities Hire	58,359	0	58,359	59,414
Contractors	26,090	0	26,090	12,174
Courses	1,557	0	1,557	1,660
Administration Costs	11,944	0	11,944	10,473
Rent	2,063	0	2,063	0
Utilities	921	0	921	0
Building Repairs	3,100	0	3,100	0
Insurance	2,695	0	2,695	2,433
Donations	15,403	0	15,403	9,900
Miscellaneous Costs	9,155	0	9,155	2,045
Registrations	4,345	0	4,345	4,109
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	178,553	20,131	198,684	184,682
	=====	=====	=====	=====

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.

7. Cash and Cash Equivalents

	2026	2025
	£	£
Cash at bank	44,101	36,705
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East Fife Community Football Club - SC049504

Notes to the Accounts

For the year ended 31 March 2026

8. Funds of the Charity

	Balance at 1 April 2025 £	Incoming Resources £	Resources Expended £	Balance at 31 March 2026 £
Unrestricted Funds				
General				
Unrestricted	36,705	186,609	179,213	44,101
Restricted Funds				
Hoodies/Equipment	0	20,131	20,131	0
Total Funds	<u>36,705</u>	<u>206,740</u>	<u>199,374</u>	<u>44,071</u>

9. Staff Costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Wages and Salaries	23,052	40,877
Pension Costs	0	2,433
Total Funds	<u>23,052</u>	<u>43,310</u>

The average number of employees during the year was 1 (2025: 2). No employee received emoluments of more than £60,000 during the year.

10. Taxation

The charity is a registered charity and is therefore exempt from taxation.