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Annual Report and Financial Statements for the year ended 30 November 2025



Harnessing the power of people and sport to build a community where everyone can thrive.

Here's how we're doing it →

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SPARTANS
COMMUNITY
FOUNDATION

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Legal and Administrative Info

TRUSTEES: Mr C Graham, Mr J McCabe, Mr F Marinello, Mr S Thurlow, Mr A Fraser, Mr M A Urquhart, Mr G A Gordon, Mr C A J Welsh, Mr P Godzik, Ms J Leckie, Ms L Fraser, Mr M A Brown, Mr J Hair, Ms S McLaren, Mr S Dobbin, Mr G S Siegel

CHARITY NUMBER: SC037598

COMPANY NUMBER: SC306958

REGISTERED OFFICE: Ainslie Park, 94 Pilton Drive, Edinburgh EH5 2HF

AUDITOR: Thomson Cooper, Chartered Accountants, Statutory Auditors, 3 Castle Court, Carnegie Campus, Dunfermline KY11 8PB

BANKERS: Bank of Scotland, 36 St Andrews Square, Edinburgh EH2 2AD

SOLICITORS: Dickson Minto LLP, 6 St Andrew Square, Edinburgh EH2 2BD



Spartans Community Foundation

(A charitable company by Limited Guarantee)

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Welcome from our Chair, Allan Fraser

2025 was another landmark year for the Foundation as we formally opened the doors to our new Education and Youth Work building in January, the most significant capital project completed since the initial inception of the Foundation. A signal of our intentions, the new building is key to helping us deliver on our strategic objectives detailed below. After receiving £500,000 from the Regeneration Capital Grant Fund (RCGF)^[1] we were able to pay for the new building entirely from capital grants and fundraising without utilising our own reserves, which we can now direct to projects in the local community that need it most. This was an incredible result and we owe a huge thanks to all those that supported the project as well as our internal fundraising team who worked tirelessly to secure those capital funds.

The teamwork and drive involved in creating the building empowers the Foundation to keep making meaningful change in North Edinburgh. Whether we are supporting already stretched families through the devastation of a house fire or facilitating a young person with learning difficulties to feel the elation of scoring a goal: every time I'm in the Foundation I'm bowled over by the compassion and energy we have in the Spartans family.

I must thank the outgoing Chair, Craig Graham, for his considerable energy and drive over this accounting period, totalling 20 years at the helm of the Foundation before handing over to me in March 2026. We are grateful for everything he has done and are fortunate to have him remain on the Board of Trustees.

Looking ahead, our strategic objectives for 2026 are:

- to continue to run a sustainable, innovative business to deliver our social objectives and provide a social home for the local North Edinburgh community
- to make a meaningful and relevant social impact in North Edinburgh
- to broaden and deepen our social impact through innovation while taking opportunities to upscale, ultimately enabling us to do more.

Allan Fraser, Chair

^[1] RCGF is a Scottish Government grant program delivered in partnership with COSLA and local authorities. It invests in local, community-led infrastructure projects that tackle disadvantage, create jobs, and bring derelict spaces back into use in deprived areas across Scotland.



Update from our CEO, Debbi McCulloch

Looking back on another year, I am incredibly proud of everything the Spartans Community Foundation has achieved alongside our participants, families, partners, staff, volunteers and the wider Spartans family.

This has been a historic year for the Foundation. We have celebrated national recognition, strengthened our leadership, moved into a fantastic new community facility and, most importantly, continued to make a positive difference to the lives of people across North Edinburgh.

At a time when many individuals and families continue to face the pressures of the cost-of-living crisis, our commitment to tackling inequality and supporting our community has never been more important.

Perhaps the biggest milestone this year has been moving into our new Education & Youth Work space. This is far more than a new place to work; it is a community hub that enables us to expand our education and youth work programmes, strengthen partnerships and provide welcoming spaces where people of all ages can learn, connect and thrive. It represents an investment in our future and the community of North Edinburgh.

As the Foundation has grown, so too has our Senior Management Team, ensuring we have the experience and expertise to support our continued development while remaining focused on delivering high-quality services and achieving lasting social impact.

It has also been a year of exceptional recognition. Receiving the King's Award was a tremendous honour for everyone connected with Spartans Family. Attending the Royal Garden Party at Buckingham Palace was a proud moment, recognising the commitment of our staff, trustees, volunteers and partners who work tirelessly to improve lives through sport, education and community engagement.



The King's Award
for Voluntary Service
The MBE for volunteer groups

We were equally delighted to receive the STEM Nation Award, recognising our work with schools and young people. Education remains one of the most powerful tools for tackling inequality, and we are proud to deliver programmes that inspire curiosity, build confidence and equip young people with the skills they need for the future.

Supporting families experiencing hardship has remained central to our work. Through our Christmas Appeal we distributed 175 winter coats to local children and families, helping ensure that young people stayed warm during the winter months. We also provided £12,500 of supermarket vouchers through local schools, helping families facing food poverty during the Christmas holidays.

At Easter, we worked with our partner primary schools to distribute more than 800 Easter eggs, ensuring hundreds of local children could enjoy a small but important celebration. These initiatives may seem simple, but they reflect our belief that every child deserves dignity, opportunity and the chance to feel included.

Our relationships with schools continue to be one of the Foundation's greatest strengths. Through our Education Officers and Youth Workers in Primary Schools programme, we support learning, improve attendance, promote health and wellbeing and create opportunities for young people to develop confidence, resilience and aspirations for the future. Working alongside teachers, families and local partners allows us to respond to community needs in meaningful and practical ways.

Beyond education, we continue to use the power of sport to improve physical and mental wellbeing, reduce social isolation and bring communities together. Whether supporting children, young people, adults or older people, our programmes provide safe, inclusive environments where everyone feels welcome and valued.

None of this would be possible without partnership. We are fortunate to work alongside schools, local authorities, businesses, charitable trusts, funders and community organisations who share our ambition to create lasting change. Together, we are able to reach more people, respond to emerging challenges and deliver support where it is needed most.



I would like to thank our outstanding staff and volunteers, whose professionalism, compassion and commitment make everything we do possible. My thanks also go to our Board of Trustees for their guidance and leadership, and to every partner, supporter and donor who continues to invest in our vision.

While we are proud of what we have achieved this year, we know there is still much to do. Demand for our services continues to grow, and many of the challenges facing our community remain significant. However, with our new facilities, strengthened leadership team and exceptional partnerships, I am confident that Spartans Community Foundation is well placed to meet those challenges and continue making a meaningful difference.

Together, we are proving that football clubs can be far more than places where sport is played. They can be anchors within their communities, bringing people together, creating opportunities, improving lives and inspiring hope.

Thank you!

Debbi McCulloch, CEO



Who we are

Since the Foundation was established in 2006, born out of Spartans Football Club, it has operated as a social enterprise and a charity, reinvesting any profits from our facility rental, coaching and hospitality services back into the Foundation to help fund our community programmes. When you sign up your kids for coaching, hire our facilities or simply have a cup of coffee in our café, you are helping us support others in North Edinburgh.



***"To all of the Spartans Education Team,
Spartans is a very special place, staffed by extraordinarily special people, and as we
enter the beginning of a new chapter, I wanted to take the time to thank every
single person who has been part of my daughter Emma's journey"
- SSAS parent (name changed)***

Edinburgh is known around the world for its stunning architecture, rich history and vibrant culture. It is a major economic and financial powerhouse, second in the UK only to London. But the city is less well known for its concentrated areas of deprivation, some being right here in our local North Edinburgh community.

Although we work in an area ranked in the highest decile for crime, and where reports of anti-social behaviour have increased by 131% year on year, social cohesion and a sense of community means the world. And we know, as an integral part of the community, just how important being a part of the Spartans family can be, and the dramatic difference our work can make. Without the funding and support we receive from valued partners – whether it's collaboration, volunteering or money – we could not support our neighbours to address the significant challenges they face.



We are an organisation dedicated to improving the lives of children, young people and families in North Edinburgh. We have recently re-affirmed our purpose and strategic objectives, responding to a changing external landscape and internal growth needs. The information in this report outlines our strategic priorities, growth aspirations and action plan to ensure the Foundation continues to meet community needs, drive social impact and maintain sustainable operations.

At Spartans Community Foundation we live and breathe our six core values



Everything we do: every phone call, every activity, every funding application, is governed by our values.



THE
SPARTANS
COMMUNITY
FOOTBALL
ACADEMY

Year at a glance

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...delivered **6582** sessions

This year the SCF team has...

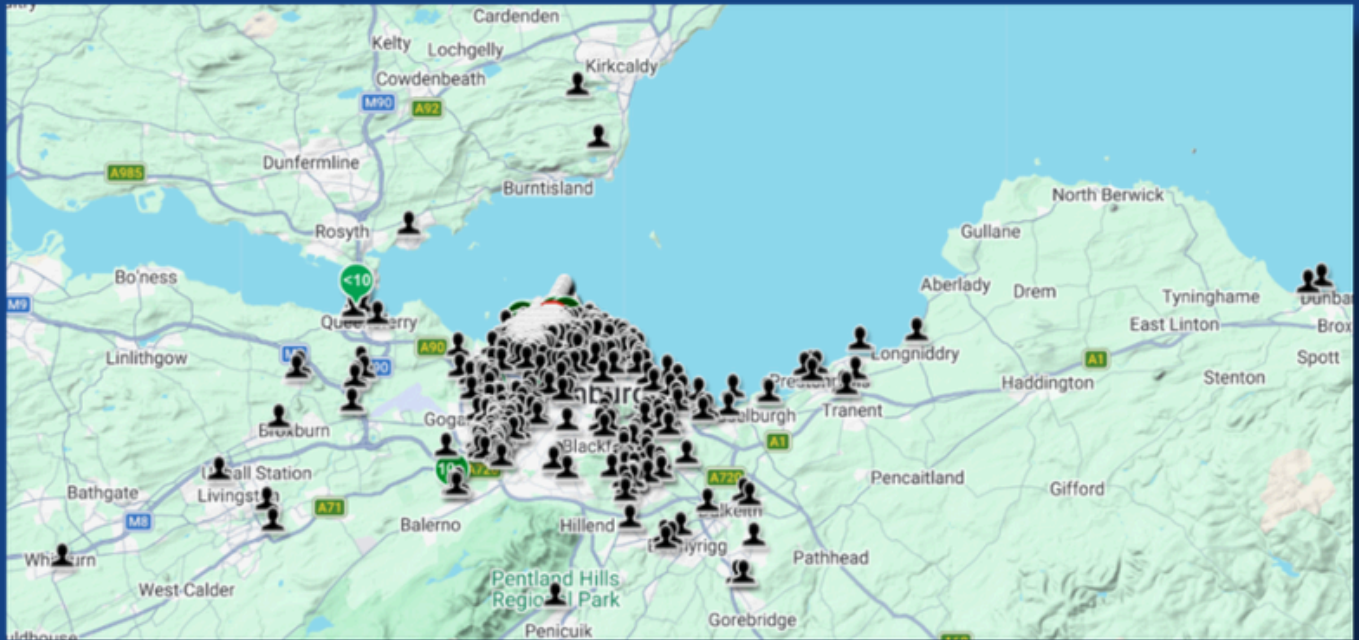


...supported **4141**
unique attendees



...delivered **39** programmes

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The Foundation's geographical reach has grown again as our reputation builds and spreads! While our focus is very much on the community of North Edinburgh, we never turn anyone away.

This year participants travelled from as far as Dundee, Dumfries, Clydebank, Kirkcaldy and Coatbridge to join the Spartans family.

Education & Youth Work Space

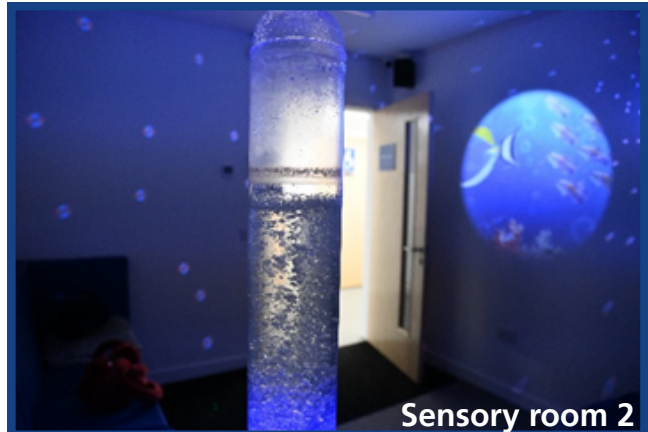


Our brand new £1.4m building opened in January 2025. Since then, the number of unique individuals we support across our youth work has increased by 71, an increase of 24%.

'The young people love the outdoor play area and enjoy the variety of games... for example table tennis, archery, beanbags to chill, hula hoops.'



Sensory room 1



Sensory room 2

'I've had several meaningful conversations in the sensory rooms. I hope this work can continue with these unique and comfortable rooms.'

'They enjoy the lights, and the speakers being able to connect to their phones allows them a sense of belonging and that it is truly their space.'



'The building is just so warm and inviting. We actually have proper desks to do schoolwork at. It is a much better environment.'

'The young people are reacting so positively. The kids now associate the space they are in with the activity we do there - whether it is work or play. Their behaviour has really improved.'



'They love it and are all so excited. The girls group are settled in well and they love being able to open the door and play on the grass at the side.'



'Autistic young people enjoy the opportunity to find quieter rooms and corners to sit in. They like the easy freedom to go in and out the side exits for movement breaks. Beanbags are comforting and relaxing.'



'When delivering FooTEA we were able to have 12 young people in the kitchen doing activities, some were making milkshakes and the others were baking. This would've been impossible in the old space.'



Roof top play space

'I have always felt lucky and privileged to volunteer at Spartans and be part of the family but now I feel full of joy knowing my job is easier because the young people are happier in the new building. They love it!!'

Our Impact

Education

STEM (Science, Technology, Engineering and Maths)

One of our key values at the Foundation is innovation, and this year that really paid off when we were awarded the STEM Nation Award by Education Scotland. It's a cornerstone of the Scottish Government's STEM Education Strategy, and previously has been awarded to mainstream schools, but we are the FIRST community organisation to win. Huge thanks to all the staff and young people who put in extra work to win it.



Other notable achievements by the STEM team this year include:

- SPHERO club growing each week with 20 children on Monday afternoons having fun with programmable robotic balls and learning how to programme and problem solve.
- Working with Tinderbox at the STEM youth club to help P7/S1 students create 3D animation games to be showcased at the North Edinburgh Festival.
- ESMS S6 students supported STEM delivery in local primary schools, giving a wider outreach and greater access to STEM materials for young people.
- STEM Summer Camp was our first commercial venture with STEM. 12 children attended the camp and were treated to workshops in Escape Rooms, MicroBit, Games Design and a trip to the National Robotarium.
- A new STEM Club for P3 and P4 students was launched towards the end of the year.

We pride ourselves on striving for best practice, which means expanding the reach of what we do. The STEM team have had real success in training class teachers, with further beneficial behavioural effects:

'With a class that lacks motivation and engagement this was a brilliant way to motivate all learners. There were no barriers to anyone in the class and students thrived working in groups and by themselves... Children with ASD and ASN all took part and altered their behaviour from the normal classroom.'

- Primary Teacher, STEM class

'Professionally it was very helpful to follow what David was doing and meant I could expose the children more to the tech as I felt upskilled in using the equipment. Children felt like this was a treat for them but there was clear learning that matched our Digital Technology benchmarks.'

- Primary Teacher, STEM class

Spartans Alternative Schools

This year marked the 12th year of our Senior Alternative School (S3 and S4) and the 3rd year of our Junior Alternative School (P6 and P7). Their consistent, positive impact meant demand continued to grow in 2024-2025 with 26 applications for 8 places in the Senior School. In total, 34 places were funded by KPE4 (JAS) and CEC (SAS).



The schools' unique young person-centred way of working maximises engagement with learning and enables meaningful support for well-being: an approach that is proving highly effective. Our Alternative Schools are giving young people at danger of exclusion from the education system the opportunity to thrive, with almost every leaver having a positive destination.

The Alternative Schools started operating from the brand new Education & Youth Work space in January 2025. As detailed earlier in this report, the positive impact the new environment had on every young person, member of staff and volunteer cannot be underestimated:

'The new space is incredible - the young people feel special. We are getting so much more school work done because they feel like they are worth something.'

– Elsie, Alternative School volunteer teacher

The new space helped academic achievement as well:

- 2 out of 4 students passed Nat 5 English
- One student achieved an A in Nat 5 Applications of Maths
- Five students completed Nat 4 Steps to Work
- All leavers left with Nat 4 English and Nat 3 Maths, some with Nat 5 Literacy and some with Nat 4 Maths



SUCCESS STORY: Ryan attended the Senior Alternative School for two years when he was finding mainstream school challenging. Now he has a full-time job working for Gold & Gray Soccer Academy.

'We all know how much Ryan struggled. Now look at him.' - Ryan's mum

SUCCESS STORY: Former Senior Alternative School student Ashley Telford has set up her own make up business with ongoing support from NESSie funds via the Foundation. She was Highly Commended Make Up Artist of the Year in 2025 at the Scottish Beauty Industry Awards. We are so proud of Ashley!



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'The moment I arrived my favourite thing was the welcoming atmosphere. It's nothing like mainstream school. Reflecting back, I can see how much more Spartans helped me to grow – not just at English or Maths but as a person.'
- Joe, former SSAS pupil

In 2024-2025 our **Junior Alternative School** (P6 and P7) moved from children attending for a half day to a full day. We allocate places to our local primary schools: (Pirniehall, Granton, St David's and Forthview).

Teaching at the Junior Alternative School focuses on building relationships and trust, improving health and wellbeing and informal learning through play and discovery. Many of our students have a diagnosis of some form of ASN (eg ADHD, ASD, dyslexia, dyspraxia or dyscalculia) and have experienced Adverse Childhood Experiences and trauma. By celebrating these young people when they do things right their confidence builds and they feel seen.

'You walked alongside Emma on this journey at her own pace, and for that, she is incredibly fortunate. Her mental health, resilience, and social development have all been supported in ways that simply could not have been accommodated within a mainstream educational setting, however well-intended.'
- parent, SSAS student

More reasons why the Alternative Schools work:

- **Therapy Dogs.** One of our longest standing volunteers, Polly, created a Foundation certificate for students who demonstrated they could safely handle and control the therapy dogs.
- One former student successfully passed The Dog's Trust 'official therapy dog handler' qualification.
- Two students passed the Dog First Aid course.
- Work Experience placements: Michelin starred restaurant The Kitchen; SJ Ross Plumbing; Crown Grove Garage; Umber and Ochre; Little Parlour.

Education Officers in Schools

In 2025 we had a team of three Education Officers based in schools supporting and complementing mainstream education. The aim is to improve engagement and attainment for pupils across our four programmes:

- Roots, Shoots and Scores and Agents of Change: two programmes learning about sustainability, food security, healthy eating, growing food, social enterprise and physical activity.
- Sphero: STEM using codable robots to encourage exploration, imagination resilience and learning in science, technology, engineering and maths.
- BeMe: understanding and practicing the SAMH five ways to wellbeing (Taking Notice, Being Active, Learning, Giving and Connecting with Others). BeMe+: - A new S1 Mental Health & Wellbeing project in collaboration with SAMH was delivered in CCHS in the summer term.
- Group and 1:1 support: targeted support for learners who need extra support and extending learning opportunities for those who enjoy and excel in maths and numeracy.
- Internships: we have had significant success supporting S6's from local high schools in paid internships. Four students worked with our Education Officers one day a week throughout the whole school year, developing valuable skills for future employment.



Education Support

Football in Schools (FDD)

Our Football Development Department delivers activities across local schools including school teams, lunch clubs and curriculum-time football.

- Goalie and Striker classes were at capacity of 14 participants in each class
- In January 2025 we started planned taster session delivery to nursery schools within a 5km radius of the Foundation to create a pipeline of customers for our Little Dribblers classes.
- Feedback from Granton Primary School P6/7 football team players was hugely positive:



- **Increased confidence:** 75% of players said yes!
- 68% said **football skills** have improved
- 56% said **teamwork** has improved
- 75% said **fitness** has improved
- 88% said they want to **play football again**

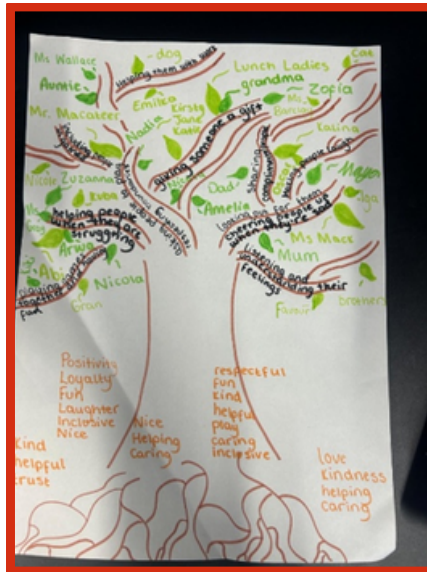
School of Football: 69 pupils at Craigroyston Community High School developed their football ability through physical activity and classroom-based learning. Subjects included technical, tactical, physical, psychological & rules.



Our two Football Development Officers tapped into the students' passion for football to support wider personal development eg learning about nutrition, mental health and wellbeing, social media awareness and EDI learning.

Youth Work in Primary Schools

Our Youth Work team are in local primary schools every week, this year reaching 341 individuals. Working in close partnership with school staff, the team provided individual pupils and small groups with social, emotional and attainment support.



When asked in feedback, the young people said the youth workers were trusted, familiar adults who they felt more comfortable approaching or receiving support from, than teachers or parents.

Our small team of **five** youth workers delivered **1496 sessions** and **1292 youth work hours** across six local schools: Pirniehall PS, Granton PS, Ferryhill PS, Forthview PS, St David's PS, Wardie PS.

Typical daily timetable for the youth work team when in primary schools includes playground support, confidence and team building, emotional support and teacher respite.

Further Education and Next Steps

Six out of ten young people are not in Education, Employment or Training in the UK (NEETs). Many of our programmes are aiming to address the issue directly.

Our intensive **Off the Bench** programme addressed the root causes giving 16–24-year-olds an opportunity across eight weeks to access education, physical training and mental health support, in order to build better futures.

- This year we had a record 17 participants – 78% increase on the previous intake, and included two young women
- 11 students completed SVQ Level 4 Steps to Employment Qualification
- Emergency first aid training, progressive pathways training and interview skills



SUCCESS STORY: Former participant Sayen is now 18. She has a full-time job working for the Scottish Courts and is enjoying her role as a Civil Servant.

SUCCESS STORY: Cammy Laurie went on to volunteer at the Foundation, and is now working full time at Edinburgh Airport.



SUCCESS STORY: Josh and Owen completed **Off the Bench** then took on volunteer coaching roles with the Foundation and went to Hampden for training.

Off the Bench was funded by the Scottish Government's CashBack scheme and delivered in partnership with the SPFL Trust.

The **Strachan Personal Development Course**, which we've been running in partnership with Edinburgh College for over ten years, aims to develop young people's football ability alongside their personal, educational and employability skills. Football is used as a vehicle to build confidence, improve leadership and teamwork skills, and to help young people gain qualifications that support progression into further education, employment and ultimately positive life outcomes.

- 46 young people enrolled this year, including two females – the first ever to join the course! 33 completed the course
- 14 progressed to take Sport and Fitness Activity Leadership at SVQ Level 5

SUCCESS STORY: Grant Horribine had not engaged in any education since the 2020 Lockdown when he was in S2. Now he has progressed to SVQ Level 6 at Edinburgh College.



Working Rite – new collaboration

In October 2025 we agreed a new collaboration with Working Rite to start in January 2026. This Scottish charity's mission is to support and mentor young people (15-25) as they transition from school to the working world.

Youth Work

The volume of requests from statutory services in Edinburgh for Youth Work continues to increase year on year. Fortunately, the new building (as detailed earlier in this report) has allowed the Foundation to respond and support more young people. Since opening the number of unique individuals we support increased by 71 across our youth work provision. That's an increase of 24%.



We pride ourselves on innovating and enhancing our impact. Here are some examples of how we're doing just that in Youth Work:

- We led and supported delivery in the Wellbeing Hubs at Craigroyston Community High School.
- We have increased our ASN delivery, responding to the needs of our local community and schools.
- We have implemented a new creative arts club, a new **Brunch Club** and a new **Match Day Club** on a Saturday.
- Our cross-department usage of the new space has created more shared learning opportunities and sharing of best practice across our teams.
- Our successful and popular clubs continue, complimented by holiday programmes, residential overnight stays and day trips. A particular highlight was a trip to the Scottish National Gallery where the young people enjoyed making sketch books and creating their own masterpiece!

- **FootTEA** has reverted back to a two-offer provision being split into a younger and older group. At its Christmas Dinner all children received a gift.
- **Bonfire week** – we held a week of diversionary activities for our young people ensuring they have a safe space to relax and try out new opportunities.



Health & Wellbeing

The Foundation's home in North Edinburgh is in the top 10% most deprived areas in Scotland. Deprivation drives social isolation which severely impacts health and well-being. Our programmes tackling this issue focus on improving physical inactivity, low self-esteem, community connection and mental health and are all either free or low cost.



In 2024-25 we supported our community with over 12,000 contact hours of health and wellbeing programmes to over 400 participants: this year that increased to 13,204 contact hours delivered to 481 participants – an increase of 20%.

The highest chronic loneliness rates are reported by the youngest (16–24) and oldest (75+) populations. Many of our programmes focus on these age groups, not just in Health & Wellbeing.

- **Sporting Memories** – 20 to 30 older participants, aimed at 60+ age group
- **Walking Football** – 15 to 20 players every week
- **Menopause Goals** – 19 attendees
- **Festive Friends** – 38 attendees with 15 returning, eldest guest was 104 years young! Carols sung by our onsite Willow Den nursery and we ended with an impromptu ceilidh. Hugely positive feedback.
- **Bingo** – 15 attendees
- Weekly free **Yoga** and **Pilates** classes on site

'I don't know what I'd do without my Monday morning Pilates class; it is the best start to my week, and I always come away feeling better than when I went in.'

- **Football Fans in Training (FFiT)** in partnership with the SPFL Trust. This 13-week programme helps participants improve their physical fitness. This year we were delighted to start our first all-female cohort to FFIT club. We visited the gym as a group as they all found going alone intimidating, making the hardest first step to a new healthy habit. It was great to see new friendships flourishing amongst this diverse group of women. In total, 27 women took part.

'It was the best support, and the goal setting gave me the opportunity to take things slowly and not complicate my fitness goals.'

'Knowing that I'm not the only person to have weight problems that impact my health, and being able to talk about them has helped me to try harder to stay active to help with my health concerns.'

- **Still Kicking** – this year 17 women took part in this year-round free programme designed to make football accessible to women of all backgrounds, whether they have never played before or have previous experience.



We've found that some of the biggest impact in health and wellbeing has come from the individual approach:

- We distributed three complimentary Spartans FC season tickets to men who identified as socially isolated.
- We supported one attendee who had recently experienced homelessness and was keen to rebuild his life and become more involved with Spartans.
- We sourced, purchased and packed items for 50 food hampers, all delivered working with our partners LIFT and Muirhouse Housing Association.

Para Football

Spartans Connections FC is delivered by the Foundation in partnership with Spartans Football Club. This year we welcomed 148 players with a wide range of disabilities including physical and learning disabilities, mental health challenges and beyond. We have mixed-gender social and competitive teams developing football skills and fitness in a fun, social atmosphere twice a week. This year we did a sponsored walk to raise funds so we could attend a tournament in Belfast. For many this was the first time they had flown. And we were delighted to find a new training kit sponsor, courtesy of funding from the Rocco Charitable Trust.

Three teams took part in the George Rigby memorial cup in Dumbarton with great success. We were also awarded the fair play award.



- *'I love my training days, miss them when it's the holidays' (R, Connections player)*
- *'It's helped with controlling my anger' (D, Connections player)*
- *'Staff and Coaches have been very supportive on and off the pitch' (O, female Connections player)*
- *'[Without Connections] I'd be in the house alone without anything' (D, Connections player)*
- *'I look forward to training every week. It is great to be around everyone else as there is not much socially for people of my age with learning disabilities' (J, Connections player)*

Connections FC relies on volunteers: they delivered 168 hours of football in 2024/25. We are currently looking for funding to support our burgeoning Connections club!

Wee Connections – a brand-new programme for families with children with ASN. One afternoon a week in the Home Changing Room doing a variety of activities. This was so popular we moved it to the new building where we had more space and could enjoy a wider variety of activities.



Connections in Schools

This programme aims to provide new opportunities for more people to participate in physical activity, sport and recreational activities.

We work in schools for children with complex support needs - Rowanfield Primary, Woodlands High School, Pilrig Park High School and Kaimes High School - once a week, playing football with the students and staff, and other activities, for an hour.

For 59 young people, both male and female, this was described as the highlight of their week, not forgetting the positive impact this has on staff too. Feedback has been hugely positive:

'The positive manner that Eddie coaches our children, his patience, his understanding of our children's profiles of SEBN, quick thinking and changing games to support the needs of our children, Spartans is the highlight of many of our children's week.'

- Mr Williams, Rowanfield Primary Teacher

'Being part of a team, enjoyment, supporting their mental health, getting outside and not being on a screen, learning football skills, learning to accept losing and winning'

- Ms Barton, Kaimes High Teacher

We're proud of the continuation the Foundation can offer the young people as school leavers can go on to join one of our Connections teams.

NESSie – North Edinburgh Support Services

NESSie is our collaborative partnership between Fresh Start, Spartans Community Foundation, North Edinburgh Arts and Move On. It continues to demonstrate the value of a neighbourhood-based, relational and flexible partnership model in North Edinburgh.

NESSie supports people facing poverty, housing insecurity, homelessness risk, migration-related barriers, social isolation, poor health, low confidence and limited access to mainstream systems. Across the evidence gathered, NESSie emerges not only as an effective delivery partnership, but as a practical example of what more humane, preventative and community-rooted support can look like in practice.

Together, the partner returns include evidence that:

- a total of 211 people were supported more intensively by the partnership
- a further 57 were supported by participating in group work
- 72 have accessed emergency support from the KPE4 crisis fund administered by Spartans Community Foundation
- 25 are in receipt of a Thriving Future Fund grant administered by Turn2US

Key points from the past year include:

- North Edinburgh continues to face rising housing insecurity, migration-related need, delayed healthcare, financial hardship and social isolation.
- **NESSie** is delivering both direct one-to-one support and group-based prevention through trust-based, neighbourhood-rooted relationships.
- Fresh Start and Spartans' role in direct support, Starter Packs/White Goods/Pantry and the KPE4 crisis fund respectively, shows how crisis help often becomes a route into wider support.
- Development of the multi-agency Neighbourhood Prevention Partnership gives NESSie a strong platform to influence wider neighbourhood prevention in Edinburgh.
- The next phase should strengthen shared evidence, learning, communications and system-change work while protecting the core relational model.

NESSie

Extra Time – funded by the SFA & Scottish Government

Our Extra Time programme supported 450 children and parents every week through after school and holiday clubs for primary-aged children from low-income families. In 2024-2025 we ran 21 clubs, with provision every day of the week, increasing the children's wellbeing, confidence and readiness to learn.



- **Parent groups** – weekly practical sessions helping parents build confidence, skills, and connections with their peers
- **Family Fun Days** - inclusive events bringing families together for activities, celebration, and community bonding
- **Support Networks** - referral pathways and peer support networks connecting families to local services and advice
- **Holiday programme** - supported over 60 North Edinburgh families throughout the holidays every day of the week.



The children of our **Wee Connections** group, supported by their parents and carers, commissioned a local artist to make a brand-new artwork for their local community. The work was showcased at the North Edinburgh Community Festival and the Edinburgh International Children's Festival Family Day.



'Imagine has learnt so much from Spartans and the families they work with in how best to support neurodivergent children and this feeds into our creative engagement approach moving forward. They have been an invaluable partner to work with and we hope to continue working with them in the future.'

- Belinda McElhinney, Chief Executive, Imagine

SUCCESS STORY:

Shera is a single mum with a 6 year old non-verbal son Lance. Shera is originally from The Gambia and moved to Edinburgh from Germany 5 years ago. Lance is a pupil at Granton Primary and Shera was originally referred to us by the school. He has many challenges but the focus of support has been for mum; increasing her aspirations, her social connections in school and in the community.

In partnership with NESSie we funded driving instructor lessons so Shera could pursue a new career that will fit around her caring responsibilities.



FINANCIAL REVIEW

Incoming Resources & Expenditure

The group made a surplus of £432,063 (2024 - £635,185) in the year with incoming resources totalling £2,827,724 (2024 - £2,577,080). Income from charitable activities amounted to £597,586 (2024 - £594,445) with grants and donations amounting to £1,612,163 (2024 - £1,402,913). Adjusting for the significant increases in capital grants in relation to our new Education and Youth Work Building, Income was £2,119,726 up from £1,841,042 in 2024 (13.1%). Expenditure in the year amounted to £2,389,861 (2024 - £1,931,260). The main increase in expenditure was in wages and salaries as we implemented our new strategy and responded to the needs of the local community. There was also a sharp rise in funded activities as we utilised restricted grants for the purposes they were intended.

Grants, Donations & Gifts

Incoming restricted funds during 2025 amounted to £1,343,792 which compares to £1,263,545 in 2024, excluding capital grants our restricted income was £635,794 (2024-£527,477) as we continue to receive significant multi-year support from key donors. In total, including unrestricted donations, gifts and our donated services in kind, while excluding capital grants, we received £904,165 up significantly from £666,845 in the prior year. Capital grants of £707,998 were received in the year (2024 - £736,068).

Grant and donations are largely received to support ongoing and new community programmes in relation to youth work and education activities. Our key donors include Edinburgh Council for the North Edinburgh Youth Work Consortium, Baillie Gifford, Bain Capital, KPE4 Trust for funding Education Officers, BBC Children in Need for Youth Workers and the Scottish Football Association for the Extra-Time programme. The Robertson Trust and KPE4 also continued to support the Nessie programme providing funding for Children's Development Workers. At the year-end there was no ongoing programme support income accrued for future year funder commitments as per accounting policy (2024 - 0).

Our Alternative School programme also continued to receive grant support from City Of Edinburgh Council, Creative Scotland and The Plum Trust, while KPE4 also generously continued to fund the Junior Alternative School after a successful first two years.

Away from our core education and youth work programmes we are thankful to Grove End for a major donation to our FooTEA Club, Walker-Shoolbraid for supporting Boys Club and Match Day Squad, Link Group, Centre for Social Justice Foundation and Baillie Gifford for sponsoring other key initiatives and KPE4 who funded a new STEM club for primary 3 and 4 children.

Lastly, we owe a huge thanks to Baillie Gifford, The Weir Charitable Trust and a number of private individuals who support us through providing unrestricted grants we can use for the Foundation's core costs and management team.

Charitable Activities (Commercial fundraising)

Commercial activities for the Foundation and its subsidiary company (The Spartans Community Stadium Limited) amounted to £597,586 (2024 - £594,445). This represented a 0.5% increase on 2024. There were fluctuations within the individual components of our commercial revenue streams as described below:

Pitch let income for the Foundation was down £8,922 (8%) driven by the pitch being out of action for 5 weeks as a new surface was laid in the summer. Prior to the new surface being laid, the issues with the old pitch were also restricting let income. An increase in free pitch time for the community funded by programmes like Extra-Time also reduced the available pitch time for let.

Income from our community coaching programmes was up £30,863 on the prior year predominantly driven by a £19,645 increase in community football programmes such as holidays camps and Saturday and Sunday coaching sessions. Local competition for football coaching provisions remains fierce and limits our ability to increase pricing in this area.

Income secured from educational establishments and donors from the Alternative School amounted to £210,716 in line with 2024 levels. Although consistent on 2024, income is down on the period prior to 2024 when our Youth Work in Primary Schools was paid for directly by the schools whereas it is now being funded by KPE4. We continue to receive significant support from Edinburgh Council for the Alternative School for secondary pupils.

Finally, income from the Changemaker Partnership was down £18,055 (41%) to £25,909 which was in line with expectations as that programme and the funding behind it began to wind down.

Other Trading Activities

Trading Subsidiary

Our income from our trading subsidiary The Spartans Community Stadium Limited was £273,500 in the year up £61,140 (29%).

Our café, catering and hospitality income was up 20% to £136,812 driven by a mixture of price increase, functions and post match rental of the Robertson Trust Suite. Pitch let income was up £37,671 or 38%. The large increase was a result of some material price increases, increased utilisation and a poor prior year comparator.

Fundraising Dinner

Our Fundraising Dinner took place at Prestonfield House in early September and raised £184,792 (2024 - £194,403). We are thankful to all our table hosts and guests who continue to dig deep and support our cause by providing a large source of unrestricted funds which allows us to pilot new initiatives while also helping us cover our core cost base, an area which is difficult to obtain grant funding for. In line with prior years, we are also grateful for the support of local businesses and friends of the Foundation who continue to generously donate auction prizes and 'money can't buy prizes' which allow us to fundraise at the levels we do.

Financial Risks / Sustainability

There are factors which may impact on our financial performance. These same factors are considered the key risks to the ongoing financial sustainability of the Foundation;

With a large proportion of our staff on the Living Wage or close to it, we feel the impact of inflationary pressures and the subsequent rise in the Living Wage more than most. After deferring income for multi-year grants and donations to the period we will incur the costs, and excluding capital grant income, our wages and salaries are now 57% of total income (2024– 59%). We expect this to rise again to around 60% in the financial year ending 30 November 2026. The finance and remuneration committee continue to work closely to balance the need to retain our top talent with what the Foundation can afford. We also continue to review all operational costs and implement cost savings initiatives wherever possible.

We attempt to offset unavoidable cost increases through price rises for all commercial activities where there is high demand and low price sensitivity. That said, this is a delicate exercise in our desire to maintain the Foundation as a location of choice and not out price our most local and in-need residents.

In respect of the period they relate to, our ongoing programme related grants, sponsorship and donations (excluding capital grants) totalled £755,168 in the year compared to £687,523 in 2024. The level of grant and donation income continues to be a focus for the Foundation and remains above our 20% target at 38.9% of total income (2024 - 43.5%). We continue to pursue grant funders that will support programmes in the long-term allowing us to build year on year and deliver our social objectives while at the same time adding financial stability to the Foundation. We are thankful to Baillie Gifford, Bain Capital, The Robertson Trust, BBC Children in Need and KPE4 Trust who have all provided significant multi-year funding or continuation funding that has allowed us to invest in our people and provide a more sustainable service to the local community.

As mentioned in the prior year annual accounts, the Annual Fundraising Dinner has become less significant in the overall financial stability of the Foundation as we continue to grow our commercial and grant income streams. That said, the funds received continue to provide greater flexibility to us in relation to trialling new programmes as all funds raised are unrestricted. This ensures that by the time we approach potential donors and funders looking for multi-year commitment for new programmes, we are confident that the relevant programmes will achieve the desired social outcomes. There are also several youth programmes that would not be possible without the income raised at the Fundraising Dinner and the unrestricted nature of the income provides security over core costs and salaries.

Despite uncertainty surrounding the public sector funding landscape, we were delighted to obtain further funding for the Alternative School from City of Edinburgh Council. Our relationship with the Council remains strong and we believe there is a good understanding of the benefit and positive social outcomes the Alternative School provides children that would have been left behind by the traditional education system. On this basis we feel more confident about the long term public funding of the school.

In addition, as mentioned in last year's accounts, the Changemaker Partnership has been a strong source of additional unrestricted income and began to wind down in 2025. This was a source of high margin income that we are still actively trying to replace, with a view to providing consulting services and other provisions based on our own intellectual property and research in community development initiatives.

The above have a material impact on the financial performance and sustainability of the Foundation.

Lastly, our investment-related challenges have reduced during the year:

- Both artificial pitches have been replaced in summer 2025 and 2026. We managed to do that without taking on any additional debt.
- After replacing two water tanks in early 2026 we commissioned a review of the main building to try and plan for any significant future repairs and maintenance costs. We were pleasantly surprised to discover that the majority of the building, both externally and internally is in good condition and should not require major spending in the short to medium term.
- Given our aim of reinvesting profits back into community benefit programmes, forecast debt repayment levels will remain a burden on the Foundation. That said, the Trustees are satisfied with our current debt profile and repayment schedule and believe the annual repayments of £57k per year remain manageable. Two of our four outstanding loans are also interest free meaning the overall cost of our debt is very competitive.

Reserves policy

The Trustees have considered the reserves required and aim to maintain free reserves in unrestricted funds at a level which equates to three months of the net expenditure on charitable activities in a year, adjusting for depreciation of tangible assets and benefit in kind donations. The Trustees consider the ideal level of free reserves as of 30th November 2025 to be £122,500.

The balance held on reserves as of 30th November 2025 is £3,854,170 of which £861,647 are unrestricted. In adjusting the unrestricted reserves for the amounts tied up in tangible fixed assets of £842,669 the free reserves are £22,213.

The Trustees are aware that continuing to build up free reserves can be challenging and have plans to address this situation in a number of ways:

- through the sourcing of new grant funding to provide financial support to core youth work and education programmes currently being funded from unrestricted funds
- to secure financial funding support to cover the cost of our provision of Foundation facilities to other community and charitable organisations free of charge
- grow our level of unrestricted donations
- continue to pursue all available funding sources for long term capital investment

Risk Mitigation

The Trustees recognise the challenges and are taking steps to mitigate the risks to ensure that the charitable model which has been developed to support its aims and objectives can continue. As part of a strategy review completed in 2023, and updated in 2025, we developed a series of financial and commercial actions to ensure the long-term financial sustainability of the Foundation alongside the achievement of our strategic objectives. We continue to implement and review these objectives as part of our Trustee meetings.

We believe these actions will not only reduce the financial risk to the Foundation but also allow us to grow our reach and programmes in the local community. A summary of the key financial actions within our new strategy is below:

Targets

- >50% of the Foundation's income will be generated from commercial activities
- The core operation should break even on an ongoing basis

Financial and Commercial Actions

- Continue to develop and deliver new initiatives and programmes
- Identifying new funding opportunities
- Strengthening relationships with major grant funders to retain current level of funding and try to obtain multi-year funding commitments
- Seeking opportunities to build commercial revenues from community coaching, pitch bookings and café income
- Sustaining and building on the income we receive to subsidise our education programmes
- Maximising utilisation of our pitches to increase pitch let revenue
- Acknowledgement that if necessary, we will respond quickly to reduce programme expenditures to match the level of funding secured. In particular, our youth work and education programmes rely heavily on the support of donors to pay for the salaries of staff directly executing these provisions at the Foundation and in local schools
- Hire a new full time Funding and Partnerships Manager to execute on these actions
- Ensuring debt levels remain manageable and the repayment profiles are aligned to the projects or capital items they support. Where possible pay down debt early to avoid interest charges

Plans for future periods

To ensure growth, the Foundation will focus on the following key areas:

- **Building Internal Capacity:** Strengthen organisational culture, policies, and processes to create a solid foundation for future growth.
- **Assessing Programme Impact:** Undertake a comprehensive review of programmes, using matrix analysis to compare impact against resources, guiding decisions on which initiatives to continue, expand, or scale back.
- **Fostering Collaboration:** Pursue partnerships with local organisations to enhance collective impact.
- **Driving Growth:** Expand the Foundation's reach and influence in North Edinburgh, measuring progress through clear metrics and evaluations.
- **Enhancing Stakeholder Experience:** Strengthen the Foundation's long-term reputation and sustainability by cultivating strong relationships, open communication, and trust with both funders and participants.
- **Strategic Alignment:** Ensure every decision reflects the Foundation's mission to make positive change in the North Edinburgh community through sport, youth work, education, and engagement.
- **Supporting Employees:** Nurture a workplace culture that prioritises staff well-being, motivation, and alignment with the Foundation's values.

The Trustees, who are also the directors of the Foundation for the purpose of company law, and who served during the year and at the date of this report were:

Trustees appointed by The Spartans Football Club:

Craig Graham
John McCabe
Stephen Thurlow
Allan Fraser
Mark Brown

Trustees representing the City of Edinburgh Council, appointed by the Council:

Scott Arthur
Stuart Dobbin

Trustees representing the local community and local employers, appointed based on recommendations and nomination from other Trustees:

Frederick Marinello
George Gordon
Mark Urquhart
Christopher Welsh
Lindsay Fraser
Jennifer Leckie
Paul Godzik
James Hair
Shelley McLaren

Key management personnel who served during the year and at the date of this report were:
Chief Executive - Debbi McCulloch

The directors consider the Board of Directors, who are the Foundation's trustees and the Chief Executive as the key management personnel of the charity responsible for directing and controlling the Foundation. The Board of Directors and key management personnel meet quarterly and the meetings cover business performance and business development as well as financial performance. Key decisions are taken by the Trustees and the day to day running of the Foundation is carried out by the Chief Executive and the Senior Leadership team which comprises of Debbi McCulloch, Elliott Johnstone, Sandy Raffan, Paul Sutherland and Dean Shanks.

The Remuneration Committee review annually the salaries of the key management personnel; salaries are normally increased in accordance with annual earnings inflation. Annual bonus payments are discretionary and where considered appropriate, are awarded dependent on achievement of overall Foundation performance and personal objectives. In view of the nature of the Foundation and the lack of similar charitable organisations there is no specific benchmarking of key management remuneration.

Related Parties and co-operation with other organisations

All the Trustees give their time freely and no Trustee receives any remuneration or benefit from their work with the Foundation. None of the Trustees has any beneficial interest in the Foundation. Any connection between a Trustee or senior manager of the Foundation must be disclosed to the full Board of Trustees. Trustees are required, where relevant, to declare an interest in any matters being considered at the meeting.

Disclosure of information to auditor

The Trustees have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information. The Trustees Report was approved by the Board of Trustees.

James Hair

.....

Mr J Hair

Trustee

Date: 27-08-26
.....



Here for good.

Thank You!

We work proudly in partnership with:



UK Shared Prosperity Fund

MOVE ON



Ferryhill Primary School



GROVE END
HOUSING



Rocco Charitable Trust

The Plum Trust

Walker Shoolbraid Trust



The Evelyn Drysdale Trust

**SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF THE SPARTANS COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Spartans Community Foundation (the 'parent company') and its subsidiaries (the 'group') for the year ended 30 November 2025 which comprise the consolidated and company Statement of Financial Activities, the consolidated and company Balance Sheet, the consolidated Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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 group's and parent company's affairs as at 30 November 2025, and of the group's incoming resources and application of resources, including the income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Companies Act 2006, 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 group 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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. 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 are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

We have nothing to report in this regard.

**SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF THE SPARTANS COMMUNITY FOUNDATION

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 set out on page 12, 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 group's and the parent company'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 group or the parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

**SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF THE SPARTANS COMMUNITY FOUNDATION

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the directors.

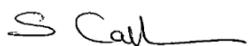
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditors> responsibilities. The description forms part of our auditor's report.

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members and trustees those matters we are required to state to them in an audit 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, the charity's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Sharon Collins (Senior Statutory Auditor)
for and on behalf of
Thomson Cooper, Statutory Auditors
Dunfermline

Date: 27-08-26

Thomson Cooper is eligible to act as an auditor in terms of section 1212 of the Companies Act.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

Current Financial Period

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income from					
Donations and legacies	3	268,371	1,343,792	1,612,163	1,402,913
Charitable activities	4	524,586	73,000	597,586	594,445
Other trading activities	5	601,855	-	601,855	558,231
Investment income	6	16,120	-	16,120	21,492
Total Income		1,410,932	1,416,792	2,827,724	2,577,080
Expenditure on					
Raising funds	7	249,490	-	249,490	254,814
Charitable activities	8	1,348,380	709,594	2,057,974	1,662,793
Other	11	39,730	42,667	82,397	13,653
Total Expenditure		1,637,600	752,261	2,389,861	1,931,260
Net income (expenditure) before tax		(226,668)	664,531	437,863	645,820
Tax payable		(5,800)	-	(5,800)	(10,635)
Net income/(expenditure)/ Net movement in funds		(232,468)	664,531	432,063	635,185
Total funds brought forward		1,094,115	2,327,992	3,422,107	2,786,922
Total funds carried forward		861,647	2,992,523	3,854,170	3,422,107

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

The accompanying notes form part of these accounts.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

Prior Financial Period

		Unrestricted Funds £	Restricted Funds £	2024 £
	Notes			
Income from				
Donations and legacies	3	139,368	1,263,545	1,402,913
Charitable activities	4	553,481	40,964	594,445
Other trading activities	5	558,231	-	558,231
Investment income	6	21,492	-	21,492
Total Income		1,272,572	1,304,509	2,577,080
Expenditure on:				
Raising funds	7	254,814	-	254,814
Charitable activities	8	1,044,706	618,087	1,662,793
Other	11	13,653	-	13,653
Total Expenditure		1,313,173	618,087	1,931,260
Net income (expenditure) before tax		(40,601)	686,422	645,820
Tax payable		(10,635)	-	(10,635)
Net income/(expenditure)/ Net movement in funds		(51,236)	686,422	635,185
Total funds brought forward		1,145,352	1,641,570	2,786,922
Total funds carried forward		1,094,115	2,327,992	3,422,107

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

The accompanying notes form part of these accounts.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

FOUNDATION STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

Current Financial Period		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
	Notes				
Income from					
Donations and legacies	3	268,371	1,343,792	1,612,163	1,402,913
Charitable activities	4	524,586	73,000	597,586	594,446
Other trading activities	5	328,537	-	328,537	345,475
Investment income	6	16,120	-	16,120	21,492
Total Income		1,137,614	1,416,792	2,554,406	2,364,326
Expenditure on					
Raising funds	7	143,745	-	143,745	151,032
Charitable activities	8	1,212,395	709,594	1,921,989	1,569,770
Other	11	39,414	42,667	82,081	13,338
Total Expenditure		1,395,554	752,261	2,147,815	1,734,140
Net income/(expenditure)/ Net movement in funds		(257,940)	664,531	406,591	630,186
Total funds brought forward		1,316,175	2,327,992	3,644,167	3,013,981
Total funds carried forward		1,058,235	2,992,523	4,050,758	3,644,167

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

The accompanying notes form part of these accounts.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

FOUNDATION STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

Prior Financial Period

		Unrestricted Funds £	Restricted Funds £	2024 £
Income from	Notes			
Donations and legacies	3	139,368	1,263,545	1,402,913
Charitable activities	4	553,482	40,964	594,446
Other trading activities	5	345,475	-	345,475
Investment income	6	21,492	-	21,492
Total Income		1,059,817	1,304,509	2,364,326
Expenditure on				
Raising funds	7	151,032	-	151,032
Charitable activities	8	951,683	618,087	1,569,770
Other	11	13,338	-	13,338
Total Expenditure		1,116,053	618,087	1,734,140
Net income/(expenditure)/ Net movement in funds		(56,236)	686,422	630,186
Total funds brought forward		1,372,411	1,641,570	3,013,981
Total funds carried forward		1,316,175	2,327,992	3,644,167

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

The accompanying notes form part of these accounts.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

BALANCE SHEETS

AS AT 30 NOVEMBER 2025

		Group		Foundation	
	Notes	2025	2024	2025	2024
		£	£	£	£
Fixed assets					
Tangible assets	15	3,390,757	3,085,781	2,890,972	2,520,073
Investments	16	-	-	1	1
		3,390,757	3,085,781	2,890,973	2,520,074
Current assets					
Stock	18	8,662	5,820	-	-
Debtors: amounts falling due within one year	19	135,476	199,818	54,755	150,995
Debtors: amounts falling due after more than one year	19	-	-	746,039	781,025
Investments		510,018	484,902	510,018	484,902
Cash at bank and in hand		405,123	165,249	389,084	157,741
		1,059,279	855,789	1,699,896	1,574,663
Creditors: amounts falling due within one year	21	(307,478)	(354,206)	(254,957)	(302,333)
Net current assets		751,801	501,583	1,444,939	1,272,329
Total assets less current liabilities		4,142,558	3,587,364	4,335,912	3,792,403
Creditors: amounts falling due after more than one year	22	(285,157)	(148,240)	(285,157)	(148,240)
Provisions for liabilities	24	(3,235)	(17,017)	-	-
Net assets		3,854,166	3,422,107	4,050,755	3,644,163
The funds of the charity					
Restricted funds	27	2,992,523	2,327,992	2,992,523	2,327,992
Unrestricted funds		861,647	1,094,115	1,058,235	1,316,175
Total Charity Funds		3,854,170	3,422,107	4,050,758	3,644,167

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of trustees on 27-08-26

James Hair
Mr J Hair
Trustee

Company Registration No. SC306958

The accompanying notes form part of these accounts.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash (outflow)/provided by operating activities	660,187	719,650
Income tax paid	(21,887)	-
	<u>638,300</u>	<u>719,650</u>
Cash flows from investing activities		
Interest received	16,120	21,492
Purchase of tangible fixed assets	(533,060)	(1,053,761)
Disposal/(Purchase) of short term investments	(25,116)	129,500
Proceeds from disposal of tangible fixed assets	-	-
Net cash used in investing activities	<u>(542,056)</u>	<u>(902,769)</u>
Cash flows from financing activities		
Proceeds from new bank loan	187,500	-
Repayment of borrowings	(25,061)	(90,253)
Interest payable	(18,809)	(9,264)
Net cash used in financing activities	<u>143,630</u>	<u>(99,517)</u>
Net increase/(decrease) in cash and cash equivalents	239,874	(282,636)
Cash and cash equivalents at the beginning of the year	165,249	447,885
Cash and cash equivalents at the end of the year	<u>405,123</u>	<u>165,249</u>
Cash and cash equivalents consist of:		
Cash at bank and in hand	405,123	165,249
	<u>405,123</u>	<u>165,249</u>
Notes to statement of cash flow		
<u>Reconciliation of net cash provided by (used in) operating activities</u>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	432,063	635,185
Taxation charges	5,800	10,635
Interest receivable	(16,120)	(21,492)
Interest payable	18,809	9,264
Depreciation of fixed assets	164,496	144,153
Loss on disposal of fixed assets	63,588	4,389
Decrease/(increase) in stock	(2,842)	812
Decrease/(increase) in debtors	99,329	(14,743)
Decrease/(increase) in creditors	(104,936)	(48,554)
Net cash inflow/(outflow) from operating activities	<u>660,187</u>	<u>719,650</u>

The analysis of changes in net funds/(debt) is at note 31.

The accompanying notes form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting Policies

Company information

The Spartans Community Foundation is a charitable company limited by guarantee incorporated in Scotland. The registered office and business address is Ainslie Park, 94 Pilton Drive, Edinburgh, EH5 2HF.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the relevant exemptions available to qualifying entities within the Reduced Disclosure Framework of FRS 102 from the requirement to disclose certain information in relation to the individual parent charity, namely the requirement to include a statement of cash flows, certain information regarding financial instruments and key management personnel remuneration. The consolidated group financial statements present this information for the group only.

1.2 Going Concern

At the time of approving the financial statements, the trustees' expectation is that the charitable company has adequate resources to continue in operational existence for at least the next 12 months. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In coming to this conclusion, the trustees, and in particular the financial committee, continue to monitor the forecasted cash flow of the charity for the next 12 months and continue to align income and expenditure and improve the unrestricted free reserves position.

We are fortunate that we have secured longer, multi-year term grant funding for most of our Education and Youth Work activities, reducing a burden on the charity which previously heavily subsidised these programmes through the use of unrestricted reserves.

In addition, the Trustees and management team are aware of implications of not securing replacement funding for current roles; the worst-case scenario being termination of the role.

In considering the cash flow for the next 12 months, the board also recognises the capital expenditure required to maintain its facilities, that said at the time of writing we have no material capital expenditure forecasted or required in the next 2-3 years after the stadium pitch which was completed in summer 2026.

Charitable activities income relates to pitch lets, community programmes, provision of education and other income and is recognised on delivery of the activity unless the performance conditions require deferral of the amount. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity has long term liabilities and maintains good relationships with all lenders through regular contact. There remains no debt covenants and the interest on loans is manageable over the period of the loan. We are currently forecasting to pay off all loans within the next 5 years.

1.3 Basis of consolidation

The consolidated statement of financial activities and balance sheet includes the financial statements of the charitable company and its subsidiary undertaking made up to 30 November 2025. Intra-group income, expenditure, debtors and creditors have been fully eliminated on consolidation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting Policies (Continued)

1.4 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds where applicable. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Income

All income is included in full in the Statement of Financial Activities in the period in which the charity is entitled to the income after any performance conditions have been met, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Charitable activities income relates to pitch lets, community programmes, provision of education and other income and is recognised on delivery of the activity unless performance conditions require deferral of the amount.

Donated services are included at market value and included in the year in which they are provided.

Deferred income represents commercial income received in the current financial year for future periods. This is released to income in the period for which the charity becomes entitled to the income.

Income from other trading activities includes income earned from fundraising events and trading income from the subsidiary, Spartans Community Stadium Limited, to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Bank interest is shown gross and is accrued where applicable.

1.6 Expenditure

All expenditure is included in an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Raising funds are those costs associated with meeting the charity's primary objectives.

Support costs form part of expenditure on charitable activities and include the costs incurred to facilitate an activity which do not result directly from undertaking the activity. Support costs include general running and management costs. Governance costs form part of support costs and include the costs associated with the charity's constitutional and statutory requirements.

Other expenditure includes loan interest payments.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its

Freehold land is not depreciated	
Freehold buildings	2% straight line
Synthetic pitches	10% - 12.5% straight line
Computer equipment	33.33% straight line
Fixtures, fittings & equipment	10% straight line
Plant & machinery	10% straight line

Assets under construction are not depreciated until they are brought into use at which point they are transferred to the relevant fixed asset category.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the group reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting Policies (Continued)

1.9 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.10 Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At each reporting date an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.11 Cash and cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand and deposits held at call with banks.

The charity is obligated to keep separate cash reserves in respect of restricted activities. This restricted cash balance within cash at bank, in hand and in investments amounts to £774,282 (2024: £509,960).

1.12 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting Policies (Continued)

1.12 Financial instruments (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value through profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.14 Retirement benefits

The group operates a defined contribution pension scheme. Contributions are charged in the financial statements as they become payable in accordance with the rules of the scheme.

1.15 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the relevant lease.

1.16 Taxation

The entity is recognised as a charity with HMRC and as such the company is not liable to Corporation Tax on its charitable activities.

The group includes a subsidiary limited company which is liable to corporation tax. The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting Policies (Continued)

1.16 Taxation (Continued)

Deferred tax

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The following judgements or estimation uncertainties have a significant effect on amounts recognised in the financial statements:

Depreciation

The depreciation of tangible fixed assets is a key area of estimation. The useful life and residual value of fixed assets is considered and a depreciation rate applied accordingly. Details of the depreciation policies applied can be found in the accounting policies section of the notes to the financial statements. The depreciation charge for the year amounts to £164,496 (£96,292 Foundation) and the carrying value of the tangible fixed assets at the year end amounts to £3,390,757 (£2,890,974 Foundation).

Intercompany Loans

The trustees of the parent charity have determined that no provision is required against the intercompany balance with the subsidiary company. This is based on the positive cash generated by the trading subsidiary, with a profit before depreciation for the year of £95,701 (2024 - £70,827).

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

3 Donations and legacies

Group and Foundation

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and gifts	171,336	146,228	317,564	131,931
Grants receivable	25,475	1,197,564	1,223,039	1,200,892
Donated goods and services	71,560	-	71,560	70,090
	<u>268,371</u>	<u>1,343,792</u>	<u>1,612,163</u>	<u>1,402,913</u>
For the year ended 30 November 2024	<u>139,368</u>	<u>1,263,545</u>		<u>1,402,914</u>

4 Charitable activities

Group and Foundation

	Pitch Lets	Community Programmes	Provision of education and other income £	Total 2025 £	Total 2024 £
Charitable activities	<u>98,866</u>	<u>262,095</u>	<u>236,625</u>	<u>597,586</u>	<u>594,445</u>
Analysed by fund:					
Unrestricted funds	98,866	262,095	163,625	524,586	553,481
Restricted funds	-	-	73,000	73,000	40,964
	<u>98,866</u>	<u>262,095</u>	<u>236,625</u>	<u>597,586</u>	<u>594,445</u>
For the year ended 30 November 2024					
Analysed by fund:					
Unrestricted funds	107,788	231,232	214,461		553,481
Restricted funds	-	-	40,964		40,964
	<u>107,788</u>	<u>231,232</u>	<u>255,425</u>		<u>594,445</u>

5 Other trading activities

Group and Foundation

	Group		Foundation	
	2025 £	2024 £	2025 £	2024 £
Trading subsidiary	273,318	212,756	-	-
Charity dinner	328,537	345,475	328,537	345,475
	<u>601,855</u>	<u>558,231</u>	<u>328,537</u>	<u>345,475</u>

All income from other trading activities income in the current and prior year relates to unrestricted funds.

6 Investments

Group and Foundation

	Group		Foundation	
	2025 £	2024 £	2025 £	2024 £
Interest receivable	16,120	21,492	16,120	21,492
	<u>16,120</u>	<u>21,492</u>	<u>16,120</u>	<u>21,492</u>

All investment income in the current and prior year relates to unrestricted funds.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

7 Raising funds

Group and Foundation	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
<u>Trading Costs</u>				
Trading subsidiary	105,745	103,782	-	-
Charity dinner	143,745	151,032	143,745	151,032
	<u>249,490</u>	<u>254,814</u>	<u>143,745</u>	<u>151,032</u>

All raising funds expenditure in the current and prior year relates to unrestricted expenditure

8 Charitable activities

Group and Foundation	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Staff costs	1,180,591	967,199	1,180,591	967,103
Depreciation	164,496	144,154	96,292	80,394
Funded activities	257,106	160,740	257,106	160,740
Donations paid	99,939	89,222	99,939	89,222
	<u>1,702,132</u>	<u>1,361,315</u>	<u>1,633,928</u>	<u>1,297,459</u>
Support costs (see note 9)	334,441	283,473	272,341	257,917
Governance costs (see note 9)	21,401	18,005	15,720	14,394
	<u>2,057,974</u>	<u>1,662,793</u>	<u>1,921,989</u>	<u>1,569,770</u>
Analysis by fund				
Unrestricted funds	1,348,380	1,044,707	1,212,395	951,683
Restricted funds	709,594	618,087	709,594	618,087
	<u>2,057,974</u>	<u>1,662,793</u>	<u>1,921,989</u>	<u>1,569,770</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

9 Support costs

Group	Basis of allocation	Support Costs £	Governance Costs £	Total 2025 £	Total 2024 £
Heat, light and insurance	Direct	77,084	-	77,084	81,730
Vehicle costs	Direct	8,806	-	8,806	14,108
Repairs, maintenance & cleaning	Direct	79,143	-	79,143	65,271
Staff expenses, safety & uniforms	Direct	19,965	-	19,965	24,371
Telephone, postage & stationary	Direct	41,276	-	41,276	21,317
Coaching supplies & materials	Direct	31,891	-	31,891	16,768
Staff training	Direct	1,841	-	1,841	8,383
Computer costs	Direct	27,894	-	27,894	25,178
Professional fees	Direct	7,402	-	7,402	3,876
Sundry expenses	Direct	39,139	-	39,139	22,471
Audit fees	Direct	-	21,401	21,401	18,005
		334,441	21,401	355,842	301,478

Analysed between

Charitable activities (see note 8)		334,441	21,401	355,842	301,478
		334,441	21,401	355,842	301,478

Foundation	Basis of allocation	Support Costs £	Governance Costs £	Total 2025 £	Total 2024 £
Heat, light and insurance	Direct	77,084	-	77,084	81,730
Vehicle costs	Direct	8,806	-	8,806	14,108
Repairs, maintenance & cleaning	Direct	47,394	-	47,394	53,076
Staff expenses, safety & uniforms	Direct	34,524	-	34,524	24,371
Telephone, postage & stationary	Direct	14,978	-	14,978	15,545
Coaching supplies & materials	Direct	31,891	-	31,891	16,768
Staff training	Direct	1,746	-	1,746	8,383
Computer costs	Direct	22,622	-	22,622	18,944
Professional fees	Direct	5,652	-	5,652	1,618
Sundry expenses	Direct	27,644	-	27,644	23,374
Audit fees	Direct	-	15,720	15,720	14,394
		272,341	15,720	288,061	272,311

Analysed between

Charitable activities (see note 8)		272,341	15,720	288,061	272,311
		272,341	15,720	288,061	272,311

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

10 Auditor's Remuneration

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
The analysis of auditor's remuneration is as follows:				
Audit fees	21,401	18,005	15,720	14,394
	<u>21,401</u>	<u>18,005</u>	<u>15,720</u>	<u>14,394</u>

11 Other expenditure

Group and Foundation	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Net loss on disposal of tangible fixed assets	63,588	4,389	63,588	4,389
Loan interest	18,809	9,264	18,493	8,949
	<u>82,397</u>	<u>13,653</u>	<u>82,081</u>	<u>13,338</u>

12 Trustees

None of the trustees received any remuneration during the year. All trustees undertake their role on a voluntary basis and as such receive no remuneration, nor expenses for the duties they undertake on behalf of the charity.

During the year the Foundation reimbursed trustees for their expenses incurred acting on behalf of the charity. The total expenses for the trustees in the year was £29,540 (2024: £29,433).

The aggregate amount of donations received from trustees without conditions during the year was £59,475 (2024: £80,675).

13 Employees

Group and Foundation	2025	2024
Number of employees	Number	Number
Youth Workers, Community Coaches, Management & Educational Staff	44	37
Casual staff	24	20
	<u>68</u>	<u>57</u>

The equivalent number of full time staff employed during the year was 31 (2024 - 31).

The full time equivalent is in relation to the youth workers, community coaches, educational staff and management, who are permanent staff.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

13 Employees (Continued)

	2025	2024
Employment Costs	£	£
Wages and salaries	1,069,808	893,064
Social security costs	85,762	57,464
Employers' contributions to defined contribution pension schemes	25,021	16,671
	<u>1,180,591</u>	<u>967,199</u>

The number of employees whose annual remuneration was £60,000 or more

	2025	2024
	Number	Number
£60,001 to £70,000	<u>1</u>	<u>-</u>

14 Key management personnel

Key management personnel received remuneration for their services as follows:

	2025	2024
	£	£
Aggregate compensation	68,609	63,882
	<u>68,609</u>	<u>63,882</u>

Aggregate compensation includes gross wages and salaries, employers' national insurance contributions and employers' pension contributions.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

15 Tangible fixed assets

Group	Buildings £	Assets under construction £	Computer equipment £	Fixtures, fittings & equipment £	Plant & machinery £	Total £
Cost						
At 1 December 2024	2,872,355	1,099,203	35,782	98,343	271,331	4,377,014
Additions	249,715	281,064	-	-	2,281	533,060
Disposals	(216,411)	-	(12,086)	(10,228)	(57,055)	(295,780)
Transfers	1,251,597	(1,380,267)	-	128,670	-	-
At 30 November 2025	4,157,256	-	23,696	216,785	216,557	4,614,294
Depreciation and impairment						
At 1 December 2024	1,013,519	-	31,488	55,699	190,527	1,291,233
Charge for the period	129,751	-	2,514	15,359	16,872	164,496
Eliminated on disposals	(152,823)	-	(12,086)	(10,228)	(57,055)	(232,192)
At 30 November 2025	990,447	-	21,916	60,830	150,344	1,223,537
Carrying amount						
At 30 November 2025	3,166,809	-	1,780	155,955	66,213	3,390,757
At 30 November 2024	1,858,836	1,099,203	4,294	42,644	80,804	3,085,781

Foundation	Buildings £	Assets under construction £	Computer equipment £	Fixtures, fittings & equipment £	Plant & machinery £	Total £
Cost						
At 1 December 2024	2,118,783	1,099,203	35,782	98,343	34,852	3,386,963
Additions	249,715	281,064	-	-	-	530,779
Disposals	(216,411)	-	(12,086)	(10,228)	(3,008)	(241,733)
Transfers	1,251,597	(1,380,267)	-	128,670	-	-
At 30 November 2025	3,403,684	-	23,696	216,785	31,844	3,676,009
Depreciation and impairment						
At 1 December 2024	744,851	-	31,488	55,699	34,852	866,890
Charge for the period	78,419	-	2,514	15,359	-	96,292
Eliminated on disposals	(152,823)	-	(12,086)	(10,228)	(3,008)	(178,145)
At 30 November 2025	670,447	-	21,916	60,830	31,844	785,037
Carrying amount						
At 30 November 2025	2,733,237	-	1,780	155,955	-	2,890,972
At 30 November 2024	1,373,932	1,099,203	4,294	42,644	-	2,520,073

Capital commitments

Group and Foundation	2025 £	2024 £
At 30 November 2025 the charity had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of property, plant and equipment	-	160,980

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

16 Fixed asset investments

	2025	2024
	£	£
Investment in subsidiaries	<u>1</u>	<u>1</u>

Movement in fixed asset investments

Shares
£

Cost

At 1 December 2024 & 30 November 2025

1

Carrying amount

At 30 November 2025

1

At 30 November 2024

1

Holdings of more than 20%

The charity holds more than 20% of the share capital of the following company:

Company	Country of Incorporation	Shares held	
		Class	%
Subsidiary undertaking			
Spartans Community Stadium Limited	Scotland	Ordinary	100

Company Number

SC395868

Principal activities

Rental of a football pitch and catering

Results for the year ended 30 November 2025

	2025	2024
	£	£
Total net assets / (liabilities)	(196,587)	(222,057)
Total turnover	273,319	212,755
Total expenditure	<u>242,047</u>	<u>197,118</u>
Profit / (loss) before taxation	31,272	15,637

17 Financial instruments

	Group	
	2025	2024
	£	£
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	<u>-</u>	<u>-</u>

	Foundation	
	2025	2024
	£	£
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	<u>1</u>	<u>1</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

18 Stocks

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Stocks	<u>8,662</u>	<u>5,820</u>	<u>-</u>	<u>-</u>

19 Debtors

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	125,348	181,078	47,672	136,755
Other debtors	2,571	4,915	2,008	4,715
Prepayments and accrued income	7,557	13,826	5,075	9,525
	<u>135,476</u>	<u>199,818</u>	<u>54,755</u>	<u>150,995</u>

Amounts falling due after more than one year:

	2025	2024
	£	£
Amounts owed by group undertakings	<u>746,039</u>	<u>781,025</u>

20 Restricted cash

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Restricted cash	<u>774,282</u>	<u>509,960</u>	<u>774,282</u>	<u>509,960</u>

21 Creditors: amounts falling due within one year

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Loans	35,695	19,169	35,695	19,169
Other taxation and social security	45,442	30,987	22,369	15,638
Deferred income	15,639	76,747	15,639	76,747
Trade creditors	7,191	37,632	6,467	29,683
Corporation tax	19,647	21,951	-	-
Other creditors	21,231	32,581	20,504	31,912
Accruals	162,633	135,139	154,283	129,184
	<u>307,478</u>	<u>354,206</u>	<u>254,957</u>	<u>302,333</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

22 Creditors: amounts falling due after more than one year

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Loans	240,157	94,240	240,157	94,240
Other creditors	45,000	54,000	45,000	54,000
	<u>285,157</u>	<u>148,240</u>	<u>285,157</u>	<u>148,240</u>
Payable 5 years by instalments	<u>110,322</u>	<u>25,995</u>	<u>110,322</u>	<u>25,995</u>

23 Loans

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Loans	<u>275,852</u>	<u>113,409</u>	<u>275,852</u>	<u>113,409</u>
Payable within one year	35,695	19,169	35,695	19,169
Payable after one year	240,157	94,240	240,157	94,240
	<u>275,852</u>	<u>113,409</u>	<u>275,852</u>	<u>113,409</u>

The loans from Resilient Scotland Limited are secured by a floating charge over the assets of the group.

The interest payments made on these loans for the year was £18,493 (2024: £8,949).

24 Provisions for liabilities

	Group		Foundation	
	2025	2024	2025	2024
	£	£	£	£
Deferred tax liabilities	<u>3,235</u>	<u>17,017</u>	<u>-</u>	<u>-</u>

25 Deferred Income

Group and Foundation	2025	2024
	£	£
Total deferred income at 1 December 2024	76,747	89,960
Amounts credited to statement of financial activities	(76,747)	(89,960)
Amounts deferred during the year	15,639	76,747
Total deferred income at 30 November 2025	<u>15,639</u>	<u>76,747</u>

Deferred income represents amounts received for which entitlement to the income does not arise until the next accounting period.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

26 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £25,021 (2024 - £16,671).

27 Restricted funds

The funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 December 2024 £	Movement in funds		Balance at 30 November 2025 £
		Income	Expenditure	
Salaries fund	290,386	479,441	(422,238)	347,589
Academy fund	433,500	-	(12,750)	420,750
BLG fund	345,009	-	(10,146)	334,863
SIS fund	306,000	-	(9,000)	297,000
Scottish Football Partnership Trust	3,667	-	(3,667)	-
Suez Communities Trust	18,333	-	(18,333)	-
The Robertson Trust	36,667	-	(36,667)	-
Viridor Credits	18,333	-	(5,000)	13,333
WREN	15,041	-	(4,010)	11,031
Carbon Trust	1,497	-	(400)	1,097
Sporting Start	151	-	(151)	-
Energy Savings Trust	4,833	-	(1,000)	3,833
Scottish Football Partnership	4,833	-	(1,000)	3,833
Jessica Scotland Trust	44,943	-	(7,902)	37,041
Walter Scott & Partners	1,097	-	(590)	507
KPE4	16,780	148,743	(109,135)	56,388
Grove End	23,500	21,500	(10,837)	34,163
SFA	1,636	-	(463)	1,173
Spi-Fox	40,000	-	(800)	39,200
UK Shared Prosperity Fund	350,000	-	(7,000)	343,000
Murray & Currie	5,718	-	(113)	5,605
Other	-	1,000	(1,000)	-
The Clothworkers Foundation	50,000	-	(1,000)	49,000
Walter Scott	20,000	-	(400)	19,600
Edinburgh Airport	6,625	-	(132)	6,493
British Gas	5,000	-	(100)	4,900
Barr Charitable Trust	25,000	-	(500)	24,500
Garfield Weston	75,000	-	(1,500)	73,500
Capricorn Energy plc	30,000	-	(600)	29,400
Farmer Foundation	150,000	-	(3,000)	147,000
Private Individuals	4,443	1,862	(125)	6,180
Plum Trust	-	10,000	(10,000)	-
Walker Braid Charitable Trust	-	10,000	(10,000)	-
Link Group	-	4,610	-	4,610
Centre Social Justice Foundation	-	25,000	(25,000)	-
Harbour Homes Scotland	-	500	(500)	-
Balance carried forward	<u>2,327,992</u>	<u>702,656</u>	<u>(715,059)</u>	<u>2,315,589</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

27 Restricted funds (continued)

	Balance at 1 December 2024 £	Movement in funds		Balance at 30 November 2025 £
		Income £	Expenditure £	
Foundation Scotland - Summer programme	-	8,000	(8,000)	-
Foundation Scotland	-	62,500	(1,250)	61,250
SFA - Community Pitch Fund	-	143,636	(17,952)	125,684
The City of Edinburgh Council	-	500,000	(10,000)	490,000
Balance carried forward	<u>2,327,992</u>	<u>1,416,792</u>	<u>(752,261)</u>	<u>2,992,523</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

27 Restricted funds (continued)

The material restricted funds are:

Replacement of community 3G synthetic pitch - Grant awards to fund this capital investment was received from The Robertson Trust, Viridor Credits, The Scottish Football Partnership Trust and Suez Communities Trust.

Sporting Start - Grant received towards the provision of skill and fitness-focussed football training sessions in a fun, social atmosphere for players who have a wide range of disabilities including physical and learning difficulties, mental health challenges and beyond.

Energy Savings Trust and Scottish Football Partnership - Grants received towards the cost of installing new energy efficient floodlights on the Stadium pitch.

Walter Scott & Partners and Foundation Scotland donated towards the Roots, Shoots and Scorers Food Project, our FooTEA provision and our Christmas Appeal.

Scottish Football Partnership - Grant received towards the cost of installing new energy efficient floodlights on the Stadium pitch.

CEC - Support for a number of programmes including our Girls Festival, Get into Summer programme and the continued significant support towards the North Edinburgh Youth Work Consortium.

Salaries Fund - Grants received from BBC Children in Need, KPE4, Baillie Gifford and Bain Capital. These grants predominantly support the salaries of our Youth Work Team and Education Officers.

Academy Fund - Funds received from the City of Edinburgh Council, The Football Association National Sports Centre Trust and other small donors to allow construction of the Academy, which have subsequently been capitalised.

Floodlight replacement for the community pitch - Grant awards to fund this capital investment was received from WREN and Carbon Trust.

BLG Fund - Funds were provided by the Big Lottery to support the wider Academy construction, as part of their "Growing Community Assets" funding programme. The Academy construction costs have been capitalised.

SIS Fund - Funds were provided by Social Investment Scotland to support the construction of the Academy, which have been subsequently capitalised.

Jessica Scotland Trust - Grant received towards the refurbishment of the Stadium pitch.

Spifox Charity - funding for the kitchen fit out within the new Education and Youth Work building

KPE4 - to pilot a Primary Alternative School.

Scottish FA - Extra Time programme - to develop an understanding if how organised activities for children, and wider engagement with local support services, can improve outcomes, particularly for those families on low incomes.

UK Shared Prosperity Fund - grant received towards the construction of our new Education and Youth Work building.

The Clothworkers Foundation, Edinburgh Airport, British Gas, Garfield Weston, The Robert Barr Charitable Trust, Farmer Foundation, Murray & Currie, Capricorn Energy plc and other private individuals - funding for the build costs of our new Education and Youth Work building.

Walter Scott - funding for two bespoke sensory rooms, primarily used for therapeutic and counselling sessions in our new Education and Youth Work building.

Grove End Housing Limited provided funding to help run FooTea Youth Club. This is one of the Foundation's signature programmes where it provides a youth work provision with hot food prior to the weekend where kids can go without a hot meal until they are back in school on a Monday.

27 Restricted funds (continued)

Plum Trust – grant received towards staffing costs in the Alternative School.

Walker Braid Charitable Trust – funding towards youth work, specifically the Boys Club and the Saturday Matchday Club.

Link Group is a large Scottish social landlord and they provided funding for a Community Engagement Project supporting our Menopause Isolation project.

Centre Social Justice Foundation supports charities in disadvantaged communities and provided funding for our Para Football team, funding kit and travel costs, they also support some youth work initiatives and provided funding for an onsite boot bank where boots can be donated and borrowed.

Harbour Homes, formerly Port of Leith Housing Association made a small donation for some office refurbishments due to the requirement for more office space.

Foundation Scotland grant to help fund the delivery of the summer holiday youth work provision funding youth clubs, day trips and residential.

SFA Pitching in Fund is a major Scottish football facilities fund run by the Scottish Football Association in partnership with the Scottish Football Partnership Trust and provided funding to replace the Community Pitch.

City of Edinburgh Council's Regeneration Capital Grant Fund (RCGF) is a Scottish Government fund delivered in partnership with local authorities, including the City of Edinburgh Council. It provides capital funding for regeneration projects that can deliver significant benefits for communities and made a contribution towards the build of the Youth Work Space.

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

27 Restricted funds (continued)

The funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 December 2023 £	Movement in funds		Balance at 30 November 2024 £
		Income £	Expenditure £	
Salaries fund	278,346	440,994	(428,954)	290,386
Academy fund	446,250	-	(12,750)	433,500
BLG fund	355,156	-	(10,147)	345,009
SIS fund	315,000	-	(9,000)	306,000
Scottish Football Partnership Trust	4,667	-	(1,000)	3,667
Suez Communities Trust	23,333	-	(5,000)	18,333
The Robertson Trust	46,667	-	(10,000)	36,667
Viridor Credits	23,333	-	(5,000)	18,333
WREN	19,051	-	(4,010)	15,041
Carbon Trust	1,896	-	(399)	1,497
Sporting Start	-	2,000	(1,849)	151
New Park Educational Trust Ltd	-	2,500	(2,500)	-
Energy Savings Trust	5,833	-	(1,000)	4,833
Scottish Football Partnership	5,833	-	(1,000)	4,833
Jessica Scotland Trust	52,845	-	(7,902)	44,943
State Street - Training & Development	4,733	-	(4,733)	-
Walter Scott & Partners	5,675	-	(4,578)	1,097
Turcan Connell	-	898	(898)	-
KPE4	20,473	44,000	(47,693)	16,780
The Cordis Charitable Trust	-	3,566	(3,566)	-
Baillie Gifford	-	28,000	(28,000)	-
Anderson Black	-	2,500	(2,500)	-
REMF	1,446	-	(1,446)	-
Geddes Trust	-	5,000	(5,000)	-
Grove End	-	25,000	(1,500)	23,500
Youth Link Scotland	4,568	-	(4,568)	-
Spartans FC	-	3,000	(3,000)	-
Creative Scotland	-	2,528	(2,528)	-
Sheppard & Wedderburn	-	4,000	(4,000)	-
SFA	-	3,000	(1,364)	1,636
Forth Neighbourhood Network	-	630	(630)	-
Kilbrandon Fund	-	200	(200)	-
Spi-Fox	-	40,000	-	40,000
UK Shared Prosperity Fund	20,000	330,000	-	350,000
Murray & Currie	5,718	-	-	5,718
Other	747	625	(1,372)	-
Balance carried forward	<u>1,641,570</u>	<u>938,441</u>	<u>(618,087)</u>	<u>1,961,924</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

27 Restricted funds (continued)

	Balance at 1 December 2023 £	Movement in funds		Balance at 30 November 2024 £
		Income £	Expenditure £	
The Clothworkers Foundation	-	50,000	-	50,000
Walter Scott	-	20,000	-	20,000
Edinburgh Airport	-	6,625	-	6,625
British Gas	-	5,000	-	5,000
Barr Charitable Trust	-	25,000	-	25,000
Garfield Weston	-	75,000	-	75,000
Capricorn Energy plc	-	30,000	-	30,000
Farmer Foundation	-	150,000	-	150,000
Private Individuals	-	4,443	-	4,443
Balance carried forward	<u>1,641,570</u>	<u>1,304,509</u>	<u>(618,087)</u>	<u>2,327,992</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

28 Analysis of net assets between funds

Group	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 November 2025 are represented by:			
Tangible fixed assets	842,669	2,548,088	3,390,757
Current assets/(liabilities)	22,213	729,592	751,805
Creditors: Amounts due after more than one year	(3,235)	(285,157)	(288,392)
	<u>861,647</u>	<u>2,992,523</u>	<u>3,854,170</u>

Foundation	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 November 2025 are represented by:			
Tangible fixed assets	342,884	2,548,088	2,890,972
Investments	1	-	1
Current assets/(liabilities)	715,350	729,592	1,444,942
Creditors: Amounts due after more than one year	-	(285,157)	(285,157)
	<u>1,058,235</u>	<u>2,992,523</u>	<u>4,050,758</u>

For the year ended 30 November 2024

Group	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 November 2024 are represented by:			
Tangible fixed assets	1,091,340	1,994,441	3,085,781
Current assets/(liabilities)	19,793	481,791	501,584
Creditors: Amounts due after more than one year	(17,017)	(148,240)	(165,257)
	<u>1,094,115</u>	<u>2,327,992</u>	<u>3,422,107</u>

Foundation	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 November 2024 are represented by:			
Tangible fixed assets	525,632	1,994,441	2,520,073
Investments	1	-	1
Current assets/(liabilities)	790,542	481,791	1,272,333
Creditors: Amounts due after more than one year	-	(148,240)	(148,240)
	<u>1,316,175</u>	<u>2,327,992</u>	<u>3,644,167</u>

SPARTANS COMMUNITY FOUNDATION
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

29 Operating lease commitments

Group and Foundation

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2025 £	2024 £
Within one year	-	2,505
Between two and five years	-	-
	<u>-</u>	<u>2,505</u>

30 Related parties

The Foundation owns 100% of the share capital of Spartans Community Stadium Limited. The Foundation has agreed to provide financial support to Spartans Community Stadium Limited by way of a long term loan. Net repayments of £34,986 (2024 - £54,235) were recovered during the year from Spartans Community Stadium Limited. At the balance sheet date £746,039 (2024 - £781,025) were due from Spartans Community Stadium Limited. The loan is unsecured and subject to interest on repayment of 4% above the base rate, or an alternative rate agreed by both parties, however interest is currently being waived by the Foundation. There are currently no fixed terms of repayment however full repayment of the loan will not be required in the next 12 months. Formal repayment of the loan will commence when the company has sufficient cash flow, at which point a realistic repayment plan will be agreed.

Two of the trustees are also directors of The Spartans Football Club Limited. During the year ended 30 November 2025 the group received income of £79,028 (2024: £77,071) from The Spartans Football Club Limited. As at 30 November 2025, the balance of £28,825 (2024: £11,513) was due from The Spartans Football Club Limited. All transactions between the charity and The Spartans Football Club Limited are carried out at arm's length and both organisations are run independently.

During the year the Foundation undertook a charity dinner, this event was attended by and sponsored by a related entity of one of the trustees. Total income arising from trustees through the event was £38,725 (2024 - £89,075).

31 Analysis of changes in net funds/(debt)

Group	At 1 Dec 2024 £	Cash flows £	Other non- cash changes £	At 30 Nov 2025 £
Cash at bank and in hand	165,250	239,873	-	405,123
Loans falling due within one year	(19,169)	38,896	(55,422)	(35,695)
Loans falling due after more than one year	(94,240)	(201,339)	55,422	(240,157)
	<u>51,841</u>	<u>77,430</u>	<u>-</u>	<u>129,271</u>

Foundation	At 1 Dec 2024 £	Cash flows £	Other non- cash changes £	At 30 Nov 2025 £
Cash at bank and in hand	157,741	231,343		389,084
Loans falling due within one year	(19,169)	38,896	(55,422)	(35,695)
Loans falling due after more than one year	(94,240)	(201,339)	55,422	(240,157)
	<u>44,332</u>	<u>68,900</u>	<u>-</u>	<u>113,232</u>



Here for good.

Charity Registration Number: SC037598
Company Registration Number: SC306958

Ainslie Park
94 Pilton Drive
Edinburgh
EH5 2HF

www.spartanscf.com