

Charity registration number SC046683 (Scotland)

Company registration number SC536028

FIFE CENTRE FOR EQUALITIES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FIFE CENTRE FOR EQUALITIES

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FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are:

- i. The advancement of citizenship or community development by raising awareness and understanding amongst all communities and community groups in Fife of equality and diversity.
- ii. The promotion of equality and diversity through provision of access to appropriate information, assistance and training to communities and community groups in support of fair and inclusive community development.

Fife Centre for Equalities' strategic outcomes in 2024-2025 were:

1. Individuals feel respected, safe and have the freedom to lead a fulfilling life where they live, work or study.
2. Individuals and groups feel better connected and are able to contribute to public policy and the planning and delivery of local services.
3. Groups, whether already established or just getting started, have the tools they need to engage with their local community in a positive and inclusive way.
4. Third, public and private sector organisations demonstrate best practice in equality, diversity and inclusion.
5. FCE is recognised as a centre of excellence for championing equality, diversity and social justice.

Achievements and performance

Fife Centre for Equalities (FCE), in 2024-2025, focussed on connecting at a local level with community groups and services, creating multiple opportunities and engagement sessions for our service users to get involved, share their concerns and access support.

Between 2024 and 2025, we received £141,464 from Fife Council (Communities & Neighbourhoods) as the first of three years of our core Service Level Agreement, running in the period April 2024 to March 2027. FCE's Service Level Agreement has links with both the Fife Council's Recovery and Renewal Priorities (2021-24, and update for 2024-27) and to the Local Community Plan.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Links to Fife Council's Recovery and Renewal Priorities (2021-24 / 2024-27):

- Leading Economic Recovery - FCE will continue to work with No One Left Behind partners to support people with protected characteristics to be more economically active.
- Tackling poverty and crisis prevention - FCE will continue to support the work of Adult Support and Protection Committee, Child Poverty Partnership, Communities and Wellbeing Partnership, CLD Partnership, Community Safety Partnership, Fife Contest Partnership and Fife Violence Against Women Partnership and ensure that the experiences of people with protected characteristics are reflected in the actions designed by these partnerships.
- Community Wealth Building - FCE will contribute to the community wealth building by providing relevant equality statistical information to Senior Equalities Group to support inclusive participatory budgeting and local planning.

Links to Local Community Plan

FCE is funded by the Communities & Neighbourhoods Service and specifically through the Community Investment Team. The project links directly to the Council's corporate Equality and Diversity Outcomes (2021-2024). This is due to be revised in 2025 and FCE will work with Fife Council and engage with protected characteristics to help revise equality outcomes for this new period.

Below are the key highlights of our achievements we made in fulfilling our SLA from 1 April 2024 to 31 March 2025:

- Over the year, we piloted 11 Get-Togethers across all seven localities in a mix of local hubs, warmspaces and community cafés. During those sessions, we provided in-person support to over 380 attendees across all protected characteristic groups and facilitated the engagement of new clients with 45 different local support organisations from across Fife.
- In parallel to our Get-Togethers, we also held three larger events focusing on cross-cutting equality themes. We held our first International Women's Day in March 2024 (51 people attended) which was inclusive of men who wanted to learn more and share experiences about the work carried out by partners in Fife working to tackle violence against women and girls (VAWG). We also dedicated our Summer Gathering to focus on community integration and participation (43 people attended, and also joined our common grounds network). We held our Winter Equalities Fair to continue raising awareness of support during the Festive Period to wider communities and people from all protected characteristics (65 people attended and also took part in our forum).
- Our monthly [Fife Equalities Forum](#) continues to foster good conversations and networking between equality groups and organisations to naturally and spontaneously coordinate action on inclusive activities. The membership has remained at 45-50 active organisations at any time and the monthly meetings take place online and in person on occasion.
- We initiated our new 'Let's Chat Equality Fife' community research programme in the second half of the year and conducted 34 in-depth interviews, giving us a valuable insight into client experiences when attempting to access public services.
- In the period 2024-2025, we intentionally reduced our social media content production on platforms such as twitter to prioritise instead in-person contact, outreach. We shifted publication of information (including all our newsletters) to be primarily directed through our website which has comprehensive accessibility tools, screen readers and on-the-fly translation and does not require social media logins.
- With this change, we reached around 45,000 people across the [Fife Centre for Equalities Facebook Page](#) and our followers growing to over 1,700 followers in total – marking a shift of our social media content being a 'by product' of meaningful engagement activity, instead of being a resource intensive activity in its own right.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- The FCE Newsletter currently has now 980 active subscribers and readers. The move from publishing information on Microsoft Sway (which had fewer engaged readers) to an open blog post proved successful not only in terms of accessible content creation but also for reader engagement.
- In 2024-25, our website was visited 5,038 times by unique individuals visitors, and just over half revisit the site regularly. The average time that a visitor spends on our pages has risen to around 5 and a half minutes.
- FCE gained stewardship of the Fife Interfaith Group in April 2024 and under the name of the “Common Grounds Network” is helping grow a network of residents to connect people across all faiths, beliefs and none.

Financial review

The results for the year are set out on page 7. The Directors consider the state of affairs of the charity to be satisfactory.

Principal funding sources

The charity's principal funding comes from Fife Council in the form of a recurring grant to deliver the core services and ad-hoc grants to deliver specific projects. Ad-hoc funding sources in 2024-2025 include for the forthcoming Fife Inclusion Network project with the National Lottery Community Fund; No One Left Behind for employability infrastructure support and the Communities Mental Health and Wellbeing Fund for the Companion Support Project.

Reserves/Investment policy

The aim of the Directors is to establish a level of reserves to provide for business continuity in the future. Funds are kept in bank deposits. The Directors, in planning for future expenditure, have set a target to maintain reserves at a minimum of £100,188 which they believe is sufficient to meet any costs associated with closing operations. The reserves are currently £292,935 therefore are at a sufficient level.

Structure, governance and management

Fife Centre for Equalities is a Scottish company, limited by guarantee, incorporated on 20 May 2016 and is a registered Scottish charity. The company received charitable status on 6 July 2016. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Barker	
S Akbar	(Resigned 8 September 2025)
S Piercy	
J Docherty	(Resigned 8 September 2025)
K Freeman	(Resigned 6 November 2024)
G Agnew	
V Hobba	(Resigned 8 October 2025)
B Akbar	(Appointed 7 November 2024)
N Mordi	(Appointed 8 November 2024)

Trustees are made aware of the practical work of the charity. The trustees receive guidance and training to allow them to carry out their role.

The Trustees are responsible for the overall governance of the charity and receive regular reports from the Management Team.

Risk management

The organisation has an established risk management procedure and risk matrix document which is maintained and reviewed by Directors at least four times each year. It covers health and safety, premises, IT systems, reputation, governance and compliance as well as financial risks to the charity.

Statement of trustees responsibilities

The trustees, who are also the directors of Fife Centre for Equalities for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recognition and thanks

The Directors would like to express their thanks to those who have worked with us during the year. We'd particularly like to thank the volunteers and third sector organisations that work tirelessly to improve our communities and the opportunities for the people of Fife.

We would also like to thank our funders and strategic partners for their continued support.

The Directors are particularly appreciative of the hard work and commitment of our staff, placements and volunteers who have made all our achievements possible.

The trustees report was approved by the Board of Trustees.

Gordon Agnew

G Agnew

Trustee

Dated: 10 November 2025

FIFE CENTRE FOR EQUALITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIFE CENTRE FOR EQUALITIES

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Fife Centre for Equalities for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 10 November 2025

FIFE CENTRE FOR EQUALITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
Income from:					
Donations and legacies	2	154,194	47,750	201,944	176,932
Charitable activities	3	24,251	-	24,251	66,630
Investments	4	2,829	-	2,829	2,474
Total income		<u>181,274</u>	<u>47,750</u>	<u>229,024</u>	<u>246,036</u>
Expenditure on:					
Charitable activities	5	145,408	49,529	194,937	180,491
Net income/(expenditure) for the year/ Net movement in funds		<u>35,866</u>	<u>(1,779)</u>	<u>34,087</u>	<u>65,545</u>
Fund balances at 1 April 2024		<u>233,120</u>	<u>25,728</u>	<u>258,848</u>	<u>193,303</u>
Fund balances at 31 March 2025		<u><u>268,986</u></u>	<u><u>23,949</u></u>	<u><u>292,935</u></u>	<u><u>258,848</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE CENTRE FOR EQUALITIES

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Income from:				
Donations and legacies	2	137,557	39,375	176,932
Charitable activities	3	66,630	-	66,630
Investments	4	2,474	-	2,474
Total income		<u>206,661</u>	<u>39,375</u>	<u>246,036</u>
Expenditure on:				
Charitable activities	5	125,532	54,959	180,491
Net incoming/(outgoing) resources before transfers		<u>81,129</u>	<u>(15,584)</u>	<u>65,545</u>
Net income/(expenditure) for the year/ Net movement in funds		<u>81,129</u>	<u>(15,584)</u>	<u>65,545</u>
Fund balances at 1 April 2023		<u>151,991</u>	<u>41,312</u>	<u>193,303</u>
Fund balances at 31 March 2024		<u><u>233,120</u></u>	<u><u>25,728</u></u>	<u><u>258,848</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE CENTRE FOR EQUALITIES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	3,729	3,286
Current assets			
Debtors	12	10,427	8,626
Cash at bank and in hand		282,913	250,109
		293,340	258,735
Creditors: amounts falling due within one year	13	(4,134)	(3,173)
Net current assets		289,206	255,562
Total assets less current liabilities		292,935	258,848
Income funds			
Restricted funds	16	23,949	25,728
Unrestricted funds	14	268,986	233,120
		292,935	258,848

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 Trustees on 10 November 2025.

Gordon Agnew

G Agnew
Trustee

Company Registration No. SC536028

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Fife Centre for Equalities is a private company limited by guarantee incorporated in Scotland. The registered office is New Volunteer House, 16 East Fergus Place, Kirkcaldy, KY1 1XT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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 under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Overheads and salaries are allocated to funds in accordance with the understandings with local and central government authorities and with other funders and where possible directly to charitable or administrative expenses. When this has not been possible, an estimate based on staff time has been made of the proportion to be charged to each activity. Support costs are those costs incurred directly in support of the objects of the charity and are charged within the appropriate overhead, together with direct charitable expenditure.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line
Computers	33.33% Straight Line

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 statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

Basic financial liabilities

Basic financial liabilities 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.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Grants Receivable	154,194 =====	47,750 =====	201,944 =====	137,557 =====	39,375 =====	176,932 =====
Grants receivable for core activities						
Fife Council	148,964	-	148,964	137,344	-	137,344
Minority Ethnic Older People	-	-	-	-	15,000	15,000
MHWPCCS	-	32,500	32,500	-	24,375	24,375
Breathe	230	-	230	213	-	213
National Lottery	-	750	750	-	-	-
Fife Voluntary Action	-	14,500	14,500	-	-	-
Robertson Trust	5,000	-	5,000	-	-	-
	154,194 =====	47,750 =====	201,944 =====	137,557 =====	39,375 =====	176,932 =====

3 Charitable activities

	2025 £	2024 £
Activities for generating funds	24,251 =====	66,630 =====

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Investments

	2025 £	2024 £
Interest receivable	2,829	2,474

5 Charitable activities

	Promotion of awareness	Promotion of awareness and equality	2025 £	2024 £
Staff costs			143,780	136,103
Depreciation and impairment			1,639	1,773
Travel costs			1,948	838
Training costs			3,249	-
Property costs			7,564	6,195
Telephone			667	513
Insurance			1,497	1,401
ICT Support			3,534	3,268
Sundry Expenses			3,858	2,398
Event costs			3,661	6,873
Printing and stationery			1,848	561
			<hr/> 173,245	<hr/> 159,923
Share of support costs (see note 8)			18,932	17,768
Share of governance costs (see note 8)			2,760	2,800
			<hr/> 194,937	<hr/> 180,491

Analysis by fund

Unrestricted funds	145,408	125,532
Restricted funds	49,529	54,959
	<hr/> 194,937	<hr/> 180,491

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,821	1,970

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Support costs

	Support costs	Governance costs	2025	Basis of allocation
	£	£	£	
Staff costs	15,976	-	15,976	10% of Total
Depreciation	182	-	182	10% of Total
Event costs	407	-	407	10% of Total
Stationery and printing	204	-	204	10% of Total
Telephone	74	-	74	10% of Total
Travel	217	-	217	10% of Total
Property costs	841	-	841	10% of Total
Insurance	166	-	166	10% of Total
ICT Support	393	-	393	10% of Total
Sundry	472	-	472	10% of Total
Independent Examination Fees	-	2,760	2,760	Governance
	<hr/>	<hr/>	<hr/>	
	18,932	2,760	21,692	
	<hr/>	<hr/>	<hr/>	

For the year ended 31 March 2024

	Support costs	Governance costs	2024	Basis of allocation
	£	£	£	
Staff costs	15,123	-	15,123	10% of Total
Depreciation	197	-	197	10% of Total
Event costs	764	-	764	10% of Total
Stationery and printing	62	-	62	Direct
Telephone	57	-	57	Direct
Travel	93	-	93	10% of Total
Property costs	688	-	688	10% of Total
Insurance	154	-	154	10% of Total
ICT Support	364	-	364	10% of Total
Sundry	266	-	266	10% of Total
Independent Examination Fees	-	2,800	2,800	Governance
	<hr/>	<hr/>	<hr/>	
	17,768	2,800	20,568	
	<hr/>	<hr/>	<hr/>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table above for the basis of apportionment and the analysis of support and governance costs.

During the year it was decided to allocate 10% of total costs to support costs.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable staff	8	9
	<hr/>	<hr/>
Employment costs	2025	2024
	£	£
Wages and salaries	147,583	140,742
Social security costs	5,387	4,277
Other pension costs	6,786	6,207
	<hr/>	<hr/>
	159,756	151,226
	<hr/>	<hr/>

No employee received emoluments above £60,000.

The key management personnel of the charity comprise the directors. The total employee benefits of the key management personnel of the charity were £nil.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	12,455	11,624	24,079
Additions	-	2,261	2,261
	<hr/>	<hr/>	<hr/>
At 31 March 2025	12,455	13,885	26,340
Depreciation and impairment			
At 1 April 2024	11,594	9,196	20,790
Depreciation charged in the year	435	1,386	1,821
	<hr/>	<hr/>	<hr/>
At 31 March 2025	12,029	10,582	22,611
Carrying amount			
At 31 March 2025	426	3,303	3,729
	<hr/>	<hr/>	<hr/>
At 31 March 2024	860	2,426	3,286
	<hr/>	<hr/>	<hr/>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	7,541	7,610
Prepayments and accrued income	2,886	1,016
	<hr/>	<hr/>
	10,427	8,626
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors		
Other creditors	837	-
Accruals and deferred income	3,297	3,173
	<hr/>	<hr/>
	4,134	3,173
	<hr/>	<hr/>

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,786	6,207
	<hr/>	<hr/>

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.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	233,120	181,274	(145,408)	268,986
	<hr/>	<hr/>	<hr/>	<hr/>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
General funds	151,991	206,661	(125,532)	233,120
	<hr/>	<hr/>	<hr/>	<hr/>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Bemis	191	-	-	191
Centenary Grant - Women In Politics	2,051	-	(2,051)	-
Workplace Equality Fund	254	-	(9)	245
Women in Politics	356	-	-	356
Minority Ethnic Older People	6,935	-	(211)	6,724
Women Returners	1,198	-	(1,198)	-
FIN Project	-	750	(85)	665
CMHWB	13,479	14,500	(12,824)	15,155
MHWPCCS	1,264	32,500	(33,151)	613
	<hr/>	<hr/>	<hr/>	<hr/>
	25,728	47,750	(49,529)	23,949
	<hr/>	<hr/>	<hr/>	<hr/>

For the year ended 31 March 2024

	Movement in funds			
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Bemis	191	-	-	191
Centenary Grant - Women In Politics	2,051	-	-	2,051
Workplace Equality Fund	299	-	(45)	254
Women in Politics	356	-	-	356
Minority Ethnic Older People	36,056	-	(29,121)	6,935
Women Returners	1,198	-	-	1,198
Fife Equality Community Grant	1,161	-	(1,161)	-
CMHWB	-	15,000	(1,521)	13,479
MHWPCCS	-	24,375	(23,111)	1,264
	<hr/>	<hr/>	<hr/>	<hr/>
	41,312	39,375	(54,959)	25,728
	<hr/>	<hr/>	<hr/>	<hr/>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

The Bemis Fund

Funding for a one off event in St Andrews to celebrate BEMIS Scotland's Winter Festivals and Fair Saturday.

Women In Politics

A project aimed to enable disabled, minority ethnic and transgender women to be more active in the community.

Workplace Equality Fund

Funding to enable work with Sky (Dunfermline) to better understand barriers to employment and put measures in place to address the low uptake of their job openings with minority ethnic residents in the areas surrounding Dunfermline and within community distance in Fife.

Minority Ethnic Older People

A project started in July 2020, funded by the National Lottery Community Fund, to support minority ethnic older people to access key information and services during the Covid pandemic. The first phase of the project ended in March 2021, it then received further funding from the NLCF from July 2021 and concluded in December 2023.

Women Returners

A short term project funded by Workplace Equality Fund to support women returners to access employment opportunities within Sky Dunfermline.

Fife Equality Community Grant

A one-off project funded by the National Lottery Community Fund, supported by members of Fife Equalities Forum to distribute community grants for small community-led groups, for example, a peer support group or an informal walking group.

Fife Inclusion Network

A project started in April 2024, funded by the National Lottery Community Fund, Improving Lives programme. This two year project is the natural evolution of the Minority Ethnic 60+ Project and will continue to improve links between Minority Ethnic people and the wider community in Fife. This will be done through 1-1 casework support to access community services and creating more inclusive and welcoming spaces.

Fife Voluntary Action/Scottish Government: Communities Mental Health and Wellbeing Fund for Adults.

A fund based on the Recovery and Renewal Fund 2021 with the intended outcome of developing a culture of mental wellbeing and prevention within local communities and across Scotland with improved awareness of how we can all stay well and help ourselves and others. The fund is managed by Fife Voluntary Action in Fife.

Fife Mental Health and Wellbeing in Primary Care and Community Settings Project

Funding for secondment of an Equalities Officer to the Mental Health and Wellbeing in Primary Care and Community Settings project with Fife Health and Social Care Partnership. This project is initially funded to March 2025.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2025	2025	2025	2024	2024	2024
Fund balances at 31 March are represented by:						
Tangible assets	2,516	1,213	3,729	3,043	243	3,286
Current assets/(liabilities)	266,470	22,736	289,206	230,077	25,485	255,562
	_____	_____	_____	_____	_____	_____
	268,986	23,949	292,935	233,120	25,728	258,848
	=====	=====	=====	=====	=====	=====

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).