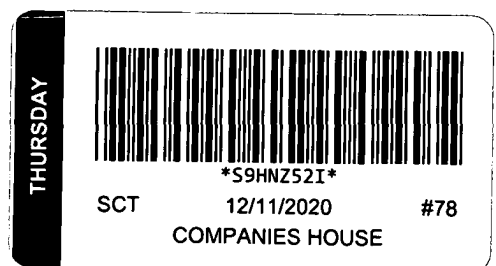


CHARITY NO: SC034085

COMPANY NO: SC343830 (Scotland)

**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**



SCOTTISH SPORTS FUTURES

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Scottish Sports Futures	
Charity Number	SC034085	
Company Number	SC343830	
Trustees	B W Cook	Resigned 29/11/19
	R Wilson	Resigned 12/12/19
	M McGonigle	
	C J S Cormack	Resigned 31/05/19
	D C Watt	Resigned 12/12/19
	D Cameron	
	A Harkness	Resigned 03/06/20
	C Beaton	
	R Gillies	
	D Lowry	Appointed 26/06/19
	A Marley	Appointed 01/07/19
	K Sawers	Appointed 01/07/19
	G Walker	
Chief Executive	Kirsty McNab	
Secretary	D Kaye	Until 03/06/20
	L Milligan	From 03/06/20
Principal Office	The Legacy Hub 301 Springfield Road Glasgow G40 3LJ	
Independent Auditors	Wylie & Bisset (Audit) Limited Chartered Accountants 168 Bath Street Glasgow G2 4TP	
Bankers	Bank of Scotland 8 Morningside Road Edinburgh EH104DD	
Solicitors	Harper Macleod LLP The Ca'd'oro 45 Gordon Street Glasgow G1 3PE	

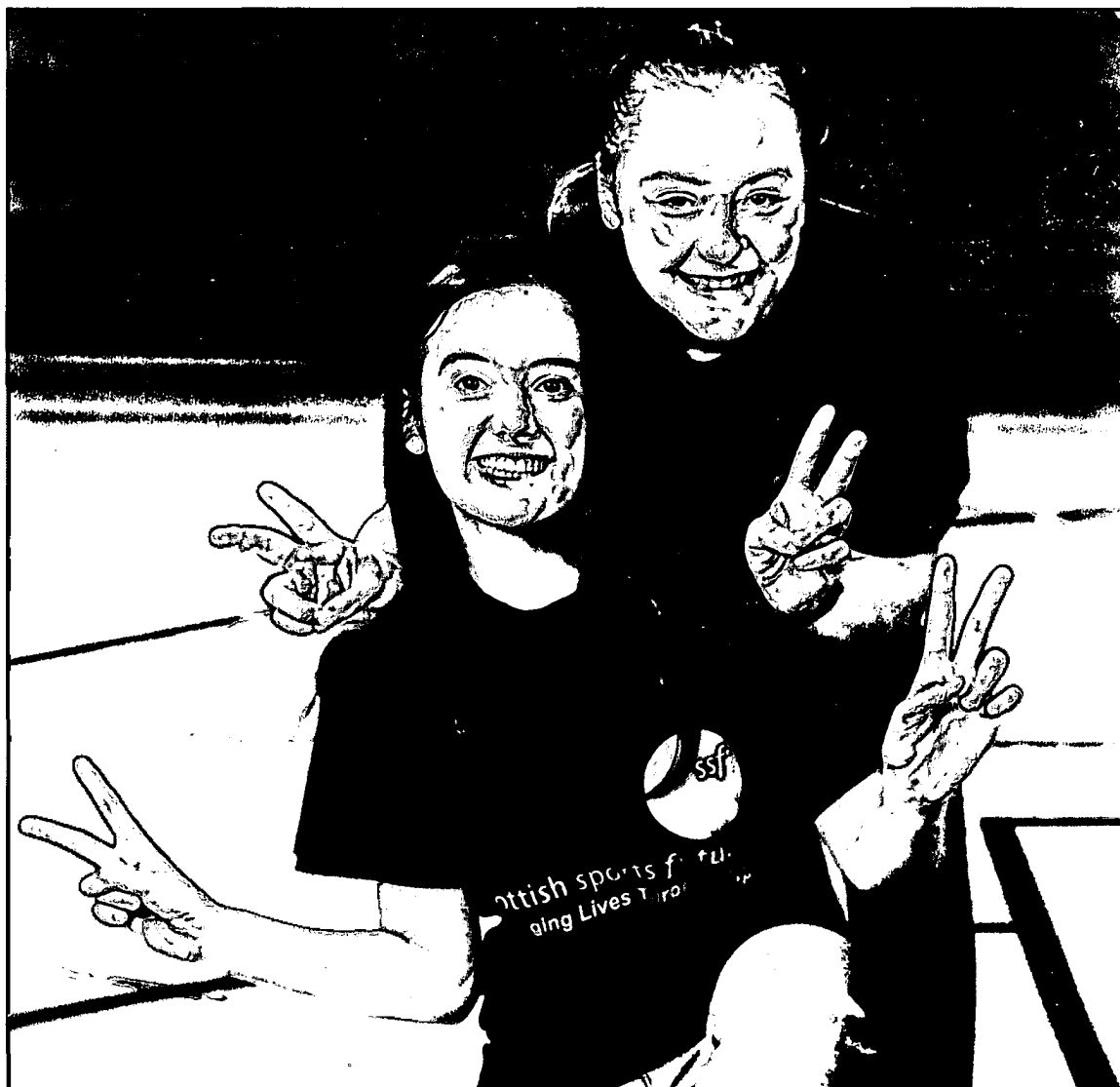
SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, 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.

The legal and administrative information on page one forms part of this report.



SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Chairs report:

This year has been a special one for SSF, as we celebrate our 20th birthday. We are incredibly proud and humbled to have spent the past 20 years supporting some of Scotland's most amazing young people, who continue to inspire us each day. This year also saw the launch of our new three-year strategy for 2020-23, in which we set out our goals and ambitions for the years ahead. Drawing on 20 years of passion and experience, our primary objective remains giving young people opportunities to achieve their potential and putting them firmly at the heart of everything we do.

The team have worked exceptionally hard securing funding to bring the strategy to life from multiple sources. Once again securing CashBack for Communities for the 5th round of this fund was a great achievement as the fund has become more focussed and it's no surprise this is reflected in our ambition for the next 3 years.

sportscotland is another great partnership and securing 4-year investment with the first year reflected in our annual accounts for 2019-20 demonstrates the real commitment from both organisations to continue changing lives through sport. Each of these funds allows us to take a regional approach to delivery in the coming years.

Over the last 12 months we have exceeded our ambitious delivery targets and both deepened and widened impacts, including:

- Reaching more young people; Engaging with more vulnerable groups; Creating new partnerships; Providing accessible accreditation and; Sharing learning
- Our community and education partners including social work, pastoral care, young offenders' institute and care homes have all used SSF initiatives and approaches to provide an accessible route to formal qualifications and skills development where mainstream routes have failed.
- In response to need we have established new and developed existing programmes, including:

Active East, Chance:2:Be; SSF Families; Mental Health and Wellbeing Ambassadors (Twilight and Active East); Twilight Girls; Social Enterprise; Twilight Sustainable Community Assets.

The continued strong work ethic from our staff and their ability to work through the various challenges and changes that have occurred this year, ensures that the organisation continues to operate and deliver during the most difficult of circumstances; I am extremely proud of all that they have achieved. Having a strong, fully supportive and involved board of Trustees, compliments their work, and offers a strong foundation to enable us to grow and expand our service base and support our partnership work.

Maureen McGonigle

Chair

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

CEO's report

This year has been a brilliant one, including a full strategic review, development and launch of our strategy with inclusive consultation and leadership from our young people. We appointed a young trustee to the board and have formalised a youth advisory panel to ensure youth voice informing our strategic direction. We are immensely proud of all our young people and everything that has been achieved this year. Our focus has been on those furthest away from mainstream engagement in school, in the community, and in sports participation and everything we do is done with **Love, Care and Empathy**.

We are constantly learning and developing to ensure we meet the needs of every individual and this year has seen a focus on adverse childhood experiences, trauma, and how to buffer the effects of these. We continue to see potential and not problems and the statistics below on all that has been achieved highlight our progress with this.

We are very grateful to the hard work of our Wellbeing Ambassadors and our partnership with SAMH shining a light on mental health and moving forward we will continue to do this whilst **Developing People, Strengthening Communities, and Improving Health and Wellbeing**.

Kirsty McNab

CEO

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

COVID-19

Immediate response - As COVID hit at the tail end of this financial year a COVID contingency plan was requested immediately by SSF's board of trustees as the crisis related to the pandemic hit the UK in early March. This was created by the senior team and first steps from the plan were approved by the trustees at the board meeting on the 12th March. It was agreed at that point board meetings will be held remotely for the foreseeable future using digital technology.

Since then the trustees have agreed and approved statements immediately circulated on social media and via the website and the chair sent an email to all staff. Regular updates via email from CEO and senior leadership team have been provided as progress through phases in line with Scottish Government guidelines, and COVID is a regular agenda item at board meetings.

During COVID restrictions and lockdown - Due to COVID-19 SSF ceased delivering any face to face programme activity on the 16th March. Although this version of our delivery stopped, all full-time staff immediately began working from home and the CEO sought an agreement with all funders about the impact of cancelling or delaying project activities and change of delivery methods. Plans were put in place to support staff, with optional daily team catch ups which have allowed staff to stay connected, and a "buddy" system implemented with pairings having regular conversations to check in on each other's wellbeing. Staff wellbeing was also added as a standing agenda item to weekly (now bi-weekly) managers meetings and weekly Senior Leadership Team meetings, allowing concerns to be raised and support put in place where appropriate. The SSF board of trustees also approved the trialling of a 4-day working week for all employees, to support wellbeing and in recognition of staff's continuous commitment to going above and beyond for the young people and families we support.

Straight away SSF began communication and engagement with our vulnerable young people remotely through online, digital and phone. We learned from speaking regularly to our participants how Covid-19 is affecting them. They reported being anxious, feeling overwhelmed, lonely and struggling to cope. Feedback from our young people told us that many lack confidence and motivation to be regularly active at home so they were missing out on all the associated benefits.

Our young people and families told us about the challenges and vulnerabilities they face including mental health, wellbeing and so reducing the negative impact of isolation has been paramount, therefore our work has been focussed on quickly devising and adapting resources to support them and has included workshops, online quizzes, fun activities to do as a group or on own and accreditations. We have also sought hardship funds, signposted to foodbanks and local organisations offering this much required support.

SSF consulted with partners and found there was a need for resources related to mental health and wellbeing so have worked to make content that had been developed in partnership with SAMH by our Wellbeing Ambassadors available as digital workshops.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

COVID-19 (continued)

SSF have utilised a **sportscotland** issued scenario planning tool that all local authorities and governing bodies using to ensure joined-up approaches linked to approved guidelines set out by the Scottish Government to collaborate on a response to Covid-19. Regular team communication is taking place to assess the needs of young people and adapt work. Many do not want to video call and need to be out and in a group setting. We have created templates for risk assessments, ordered PPE equipment created a plan for delivery in each phase with guidelines from the Scottish Government and route map out of COVID restrictions. We anticipate the work we do moving forward will have a blended approach, incorporating some digital resources including accreditations but we know face to face will be crucial so plan to have a model which allows for both.

In the next 18 months as young people continue to experience the adverse effects of COVID we worry about unemployment rates rising, limited school engagement and more intensified disadvantage and will work hard to understand this and mitigate the effects.

Effect on finances - At March 2020 we had most of our income secured from grants and trusts against budget and business plan and we are in the fortunate position that our finances have not been adversely affected by the crisis.

The gaps in our business and finance plan we had attributed to earned income from enterprise and fundraising activity for 2020-21 was filled by the emergency funding made available and outlined below.

SSF furloughed sessional staff and kept all full-time staff working with agreement from funders. We are in a strong financial position for the next 3 years and are working on innovative ways to generate more income from digital fundraising activity to further strengthen our position over this period. Being in this strong financial position will allow us to continue focussing on how we can best respond to the needs of young people and if we require to repurpose funding we have secured at any point to do so then all funders have indicated this will be agreeable based on evidence of need.

Income secured - Firstport Resilience Fund - contribution to core costs; finance manager and CEO pro-rata and to a portion of overheads for 2020 = £32,672

SCVO - Wellbeing Fund - Digitalisation of peer-led mental health and wellbeing workshops and wellbeing packs posted out to 150 young people April - July 2020 = £31,968

Bank of Scotland Foundation - Contribution to core and operational running costs 2020 = £21,321

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The Year in Review

SSF use the power of sport and physical activity to engage with vulnerable and disadvantaged young people in Scotland, and empower them to be confident, healthy, and happy. We combine the power of sport with the principles of youth work in our proven and recognised Sport for Change model.

Through a range of person-centred, youth-led programmes we provide positive experiences, inspiring role models, engaging social education, training, and youth volunteering opportunities. As a result, we seek to encourage a positive change in young peoples' attitudes and behaviour that enables them to recognise and fulfil their potential, and to make a valuable contribution to their peers and their community.

Participant Breakdown and Profile

- 5320 young people
- 52% male
- 47% female
- 21 local authorities
- 15% identified as being of an ethnic minority
- 481 identified as having a disability, impairment or mental health condition
- 90% from 20% most deprived communities

What our young people said:

"All of it was the best thing that could have happened to me."

"The environment is so friendly and everyone is willing to help."

What our stakeholders said:

"SSF work with the toughest cohort of your young people. The engagement you have had from our young people has been astounding, when every other avenue has been exhausted and all other supports fail."

"The partnership with SSF has been invaluable this year as it has allowed us to enhance the learning opportunities we are able to provide to our young people."

Paul McNeill, SFA

"SAMH are delighted to continue working with SSF for the next four years. SSF really value the importance of physical activity on our mental health and wellbeing, and we look forward to reaching more young people within communities through our work together."

Robert Nesbitt, SAMH

"There was unwavering support no matter what. It was fun and there was absolutely no pressure at all. It was consistent which has been wonderful for [my child]. The team is amazing especially the ones with the kids. It's been the best experience."

Families programme parent

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The Year in Review (continued)



This year saw the launch of new Shell Twilight Basketball sessions, providing a safe, welcoming environment at times of peak anti-social behaviour. 15 TBB sessions are now fully sustained locally, with the majority being led by young people who have been supported through SSF's Twilight Ambassador young leader programme.

Education Through CashBack (ETC) continues to play a key role in the development of young volunteers who deliver sport and physical activity. This year has seen a big focus on young people furthest away from education, training, and employment; working with schools and community groups to support these young people to gain formal accreditations and offer alternative education.

Our Active Champions continue to support young people and communities in the East End of Glasgow and have volunteered at numerous events. One young person was invited to speak at the Observatory for Sport in Scotland learning conference and tell his story about how SSF has helped to change his life. This was his first time public-speaking and he was incredible. A conference delegate said it was, "one of the best presentations I've heard all day."

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The Year in Review (continued)

The Jump2it programme reviewed and updated educational modules with relevant health and wellbeing content. Schools selected three educational modules from a bank of seven: dangers of alcohol, dangers of smoking, dangers of knife crime, bouncing back (resilience focus), importance of healthy eating, online safety, and mental health. This enabled schools to ensure the learning undertaken is relevant to the social issues present in their wider communities.

Our young Wellbeing Ambassadors continue to deliver their mental health and wellbeing workshops, with over 2000 people taking part to date. We have also used the learning from the Wellbeing Ambassadors to develop a new ETC module. The module will support practitioners, young leaders, and young people directly to use sport and physical activity as a tool to improve mental health and wellbeing.

For some young people, school and education has not worked for them, and their confidence and aspirations are low. Through our Chance2Be programme, SSF supports them to gain confidence and achieve accreditation in an inclusive and accessible environment. They develop communication and teamwork skills and grow their feelings of self-worth and importance.

Our Families programmes has supported children and their parents to build confidence around health and wellbeing, increasing opportunities for families to become involved in physical activity and providing learning around healthy food choices and behaviour change. This year we introduced formal accreditations for both children and parents, supporting learning and providing families with new skills.

A positive destination can mean different things for different young people. SSF work with young people to help them identify and work towards their own individual goals. We have supported young people to get their own tenancy, travel abroad on an exchange trip, attend their first residential, complete qualifications, gain a college place, and enter employment.

Meaningful and purposeful partnership working is critical to the success of all our delivery, adding value and enabling us to widen opportunities for young people.

Everything we have achieved would simply not be possible without the passion and dedication of our incredible staff and volunteers, including our amazing Young Leaders, who are continuously committed to ensuring young people are supported to achieve their potential.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020



Developing People

SSF are committed to developing people and specifically supporting those most at risk and furthest away from positive destinations. We build confidence and resilience, skills and aspirations and through the power of sport we can improve learning and employment potential.



Outcome and Target	Actual Result
Increased confidence	
Target 60%	Actual 92%
Feel able to do new things	
Target 73%	Actual 83%
Young people gained accreditation	
Target 650	Actual 1004
Accreditations delivered	
Actual 1692	
Increased skills	
Target 70%	Actual 95%
Completed training	
Target 930	Actual 1006
Gained employment	
Target 60	Actual 63

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Developing people (continued)

What our young people said:

"I canny actually believe I've got a qualification, that's heavy decent." – Chance:2:Be participant

"[Twilight] helps me to be stay active and provides me with opportunities to become more confident." – Twilight participant

"[The best part was] learning new skills which I am able to apply to various aspects of my home and school / work life." – ETC participant

"I think a proud moment, for me personally, was going back to college. So, before I got involved with SSF, I did not want to go back to college cause I'd previously done it and it wasn't for me and now... I mean, I'm currently on my first year, going into my second year doing a diploma." – Active East participant

"One of the biggest things SSF has done for me is all the experience I've had and they've helped me land my dream job which was working on a cruise ship. If I didn't have the experience I had with SSF, with all the coaching and working with the young people, I wouldn't have been able to be confident enough to kind of step forward to get to that interview." – Young Leader and Mentor

Improving Health and Wellbeing

Sport and physical activity have a significant role to play in supporting positive mental and physical wellbeing. We allow young people to take the lead in tackling issues through our network of programmes and beyond. Our youth work approach means we have been successful at engaging those who need support most.

Outcome and Target	Actual Result
Increased aspirations	
Target 73%	Actual 86%
Positively changed behaviours	
Target 70%	Actual 83%
Young people reported improved wellbeing*	
Actual 93%	
Stakeholders reported improved wellbeing in young people	
Actual 100%	

**Young people that reported feelings of wellbeing against at least one SHANARRI indicator (safe, healthy, achieving, nurtured, active, respected, responsible, and included).*

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

What our young people said

"I've learned there is people to talk to, when things are bothering you there's always someone that wants to listen and help and I have always found the staff at SSF really easy to speak to – the staff are really amazing and they must never change." – Young Leader

"The sessions deliver fun and entertaining activities that provide a positive outlook on life."

"The sessions have allowed me to become more active and out-going." – Twilight participant

"[I've learned] how to deal with different issues relating to health and wellbeing"

"I feel included. I also feel I'm developing my skills"



Strengthening Communities

Partnership working and collaboration allow SSF programmes to successfully connect young people to their local communities and access meaningful volunteer and leadership opportunities. Our programme delivery and accessible training mean young people feel empowered and have the skills to "give back" and become inspiring role models to their peers.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Strengthening Communities (continued)

Outcome and Target	Actual Result
Volunteered in their community	
Target 280	Actual 261*
Volunteer hours contributed	
Target 16000	Actual 16943
Completed community focussed awards	
Target 145	Actual 151
Improved links with communities	
Target 70	Actual 147
Undertook coaching, mentoring, or supporting roles	
Target 230	Actual 238

*3- year target for Phase exceeded (Target 840, Actual 238)

What our young people said:

"I enjoy Active East, cause it is a safe space for me and I feel if I ever need help their always there, as well as being able to go into [the] community and help deliver / do things." – Young Leader

"I have found a second family within my team"

– Twilight participant

"It was so lovely to hear someone say something nice about me who just met me 20 minutes ago."



What our stakeholders said:

"Lochgelly session has been great for boosting the kids' confidence, taking the lead that they might have never done before. It has taken the kids of the streets on a Friday so there is less anti-social issues. The bullying has went down because the kids are working together instead of apart. The Lochgelly session is very inclusive to everyone no matter what their abilities are."
– Twilight parent

"It's amazing that an hour ago none of these girls were talking to each other and now they are giving each other high fives and hugs when playing in the same team, it just goes to show the power of sport." – Coach

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Finance

2019/20 marked the final year of investment from Phase 4 of CashBack for Communities, and our twelfth year as part of the CashBack portfolio. Moving forward, we are delighted to have secured renewed 3-year investment for CashBack Phase 5.

During the last financial year SSF have, in line with strategy and programme development, sought to further develop relationships with existing and new funders and supporters. Significantly in the last 12 months we have further developed our relationship with **sportscotland**, with a 4-year investment and partnership agreement focussed on mutual shared learning as well as supporting our move to a regional infrastructure.

We are also delighted this year to have gained accreditation as a Living Wage employer.

We are extremely grateful for all funding secured for 2019/20 from:

- > Big Lottery
- > Children in Need
- > Children's Lottery – Chance to Succeed
- > Clyde Gateway
- > Co-op Local Area Fund
- > Forteviot Charitable Trust
- > Gannochy Trust
- > Glasgow Area Partnership
- > Joan Braithwaite Sailing Trust
- > Scottish Government – CashBack for Communities
- > Scottish Government – Investing in Communities
- > SCVO – Community Jobs Scotland
- > Shell
- > Spirit of 2012
- > Sportscotland
- > The Robertson Trust

Social Enterprise

There has been an increase in earned income, with specific support from the board pulling on social enterprise expertise. As always, young people have been involved throughout the product development process, and a shift in focus has resulted in £76,329 being generated.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Fundraising and Corporate Relationships

With a rejuvenated fundraising committee, £56,568 was earned from a variety of events across the year. We have strengthened our corporate relationship with Barclays and, included in this figure, was £9,399 of match funding across 3 events.

We would like to express our great thanks to the staff at Barclays who have volunteered to support SSF. Our annual Awards Night was again a roaring success with new relationships established, an opportunity to showcase impact and essential funds raised. We were especially grateful for support from our award sponsors: Active Scotland, CashBack for Communities, Clyde Gateway, Firstport, Greenwood Moreland, Melvin Creative, Radisson Blu Hotel, Scottish Club Sport, Scottish Football Partnership Trust, and **sportscotland**.

Our corporate partnership with JP Morgan's 'Force For Good' initiative culminated in the launch of our new CRM system, bringing processes up to date and underpinning a business approach as we grow and develop. We also received pro bono support from Morgan Stanley, who helped us relaunch our website to align with the new look and feel of our three-year strategy.

Financial Accounts Review

Scottish Sports Futures income shows an increase of 17% this year. There was an increase of 13% in restricted income and 39% in unrestricted income.

The net movement in funds on the SOFA before last year's reserves are added show an in year increase on restricted funds of £87,153 (before the release of restricted funds held) and an in year surplus on unrestricted funds of £62,272.

SSF continue to secure funding in an increasingly difficult financial climate. There continues to be a focus on diversifying income streams, securing unrestricted income and growing our social enterprise potential with some success as well as through the more traditional fundraising activity and investment from smaller trusts.

The total income at 31 March 2020 amounted to £1,025,253 (2019: £877,177), of which £850,415 (2019: 751,756) was related to restricted projects and £174,838 (2019: £125,421) to unrestricted funds.

SSF have a healthy balance sheet at 31 March 2020. This is shown by net current assets of £302,824 (2019: £149,593).

The balance sheet at 31 March 2020, shows unrestricted reserves of £158,563 (2019: £96,291), with restricted funds being £154,049 (2019: £66,896).

Restricted funds are funds received which must be spent on specific items of expenditure as agreed by the funder. These can be paid in advance and can relate to more than one financial year. These funds can also accumulate due to timing differences and are then carried forward to the next financial year to be expended.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Financial Accounts Review (continued)

Unrestricted funds are funds received which are not 'restricted' and are used in furtherance of SSF's charitable aims and activities on items the SSF Board and Senior Management deem appropriate. SSF have designated £32,017 of the unrestricted funds to be reserved for use for specific purposes. This leaves £126,546 of unrestricted reserves available.

These unrestricted funds help to boost reserves as per the SSF Reserves Policy.

Reserves Policy

In addition to earned income Scottish Sports Futures remains dependent on a variety of funders to sustain its activities. Any substantial gap in funding, would require SSF to reduce the scale of delivery as it currently stands. To avoid this, the Board have agreed a preferred level of financial reserves that would ensure the main operations can continue for a period of 3 months.

The main priorities of the board in these circumstances are to ensure:

- that staff can continue working, primarily to secure new funding
- that service users are supported to move on to other services

Reserves of £200,000 would be needed for SSF to continue operating for at least 3 months.

SSF currently have £158,563 held as unrestricted reserves, with £22,229 of this being designated funds approved by the Board to be spent in 2020/21 and £9,788 in Fixed assets, leaving free reserves of £126,546. The free funds equate to 2 months running costs with progress being made on the reserves policy position.

Full cost recovery models are used wherever funder criteria allows and the need for inclusion within service level agreements and earned income has been reinforced across the organisation and with partners.

Reserves will be built up from unrestricted income. The level of reserves is monitored every quarter by the Core Senior Management Team and Board. This policy is reviewed annually and more often if there are significant changes in staff hours or numbers, whichever comes first.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Risk

As is the norm in the charity sector funding streams end and others begin. There is always an apparent risk in this process but SSF have a good track record with funding bodies and are well respected in the 'sport for change' sector.

SSF is implementing its new Strategy in 20/21 with supporting Business Plan for the 3 years 20-23. This has taken into consideration existing funding streams and those coming to an end during the next 12-36 months ahead.

Funding applications and partnership approach to support the new Business plan have been undertaken during 19/20 and have been successful with existing and new funders as appropriate for charitable activities and enabling the expanded reach.

SSF have been successful in securing Phase 5 Cashback funding for a further 3 years and also a strategic partnership with Sportscotland across 19-23. We will continue to seek opportunities for further applications or extensions and SSF outcomes ensure we are well placed for renewals.

SSF will continue to build on its already well-established relationships with strategic partners and credibility in the sector to ensure an appropriate share of the investment in the 'sport for change' agenda.

Balancing increasing demand and community need for programmes with our current delivery capacity and available funding is also a challenge and relies on robust strategic planning. The 20-23 Strategy has been developed to help address this need by taking a full menu of services to more regions across Scotland. This will be an ongoing process in collaboration with the board, senior management, delivery teams and consultation with community partners and of course young people.

Covering core and operating costs will continue to be a priority with limits to overhead contributions still being imposed across the majority of grant applications.

Having begun to earn income through our core delivery models and with previous support from CEIS we have developed a potential for social enterprise. Being able to generate our own income will allow us to remain responsive to need and offer sustainability.

SSF Risk Register is monitored and updated by the Senior Management Team regularly and by the Board on a quarterly basis.

Post year end, Covid 19 has like many others impacted on our delivery programme style. Much has already been said on this earlier in the report and a new Risk was dedicated in the Risk register to Covid19 with increased monitoring, review and action at present. SSF have been fortunate in being supported by existing funders and successful with new emergency funds relieving much of the fundraising risk in 20/21 and enabling SSF as an organisation to deliver much need support where required and in an appropriate format.

SSF Senior Staff & Board Management

SSF is managed by a Board comprised of 13 members (Chair, Deputy Chair, Treasurer, Secretary and nine Committee members).

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Members bring a combination of experience from the fields of: Voluntary Sector, funding, Government policy, strategic and business planning, sports marketing, finance, fundraising, HR and social enterprise. The Management Committee are informed by the SSF Chief Executive and Interim Finance Manager who present at quarterly meetings.

SSF's Chair is the founder of Scottish women in sport a charity (SCIO) tasked to raise the profile, empower and increase awareness of all Scottish women in sport and was the Executive Administrator and Company Secretary for Scottish Women's Football. An excellent communicator, broadcaster and prolific networker on a variety of levels.

We have a new Deputy Chair this year who is a Chartered Accountant and IT Director with extensive business experience in strategy, change management and implementation of digital solutions in FTSE100 and SME businesses. For the past 7 years he has also provided his support to other Boards in the 'sport for change' sector and is a keen advocate of the benefits derived.

SSF will look recruit additional members to support the new strategy during 20/21 and are pleased to report that our commitment to be 50/50 by 2020 has been achieved.

Trustee recruitment is authorised and approved by the Board and no outside agencies are involved in the process.

The Board is complemented by SSF Ambassadors: Karyn McCluskey, Head of Violence Reduction at Scottish Government, Chris Forbes actor/comedian from STV's Scotsquad and Patrick Wilson, Boccia Rio Paralympian, providing additional exposure and experience for the charity. Neil Kindness, expertise in business and finance and is supporting with organisational profile building and fundraising.

SSF have an Induction Policy for new members and a Trustees Training policy offering training to all members to complement their existing skills.

The Board oversee and authorise the implementation of recommendations of separate sub-committees, the memberships of which are influenced by the business skills of Trustees.

Committees: Finance Audit and Risk committee

(the Finance and Remuneration combined with the Audit and Risk committee during 2019/20)

Fundraising Committee

The key management personnel consisted of the Chief Executive, Finance Manager, Development Manager and the Operations Manager until March 2020. Post re-organisation in April 2020, key management personnel consists of the Chief Executive, Finance Manager, Head of People and Programmes and the Head of Operations. Decisions on organisational pay scales require to be approved by the Remuneration Committee and endorsed by the Board of Trustees. Levels are benchmarked against sectoral norms.

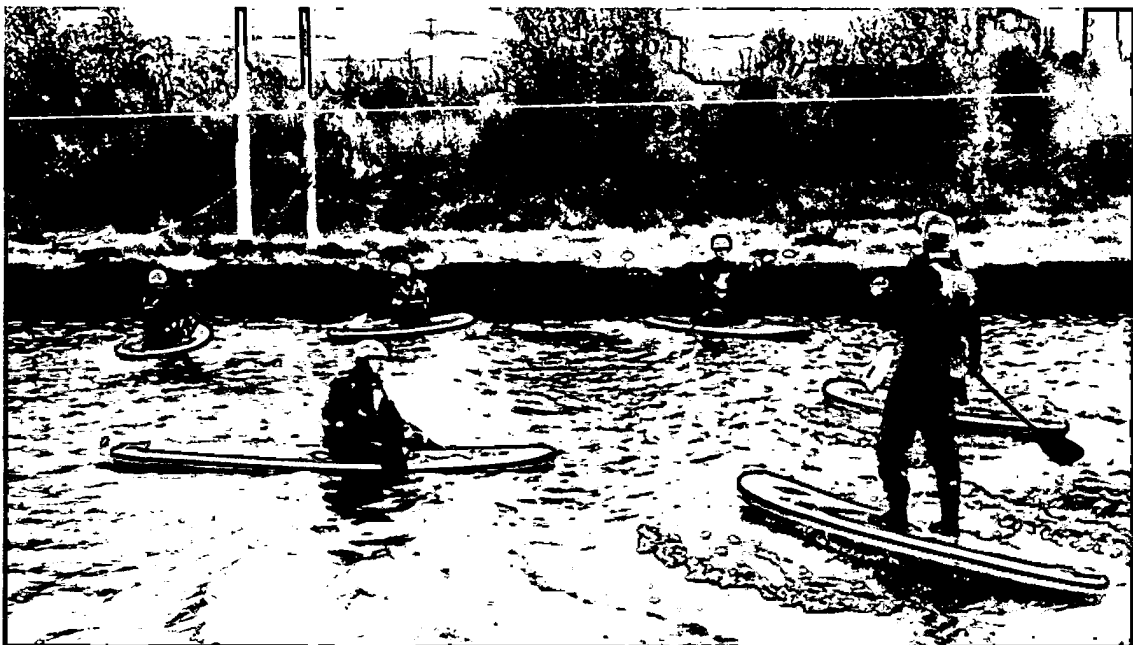
SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Decision making within the charity in response to identified community or internal needs will normally be discussed by staff working groups. If the subject is significant then a collaborative approach involving partners, funders and young people is preferred. Decisions would be mapped for a fit with Active Scotland Outcomes and where appropriate will be submitted to the Trustees for consultation/approval.

Organisational Development

As a result of our strategic review, our board and senior team took the decision to re-organise and re-structure. Instead of programme specific staff, we will move to a regional infrastructure, allowing us to take a more place-based focus. As part of this process, long standing members of the team took the decision to move on and we will recruit new people to join the team who will have regional remits and be based in Glasgow as well as in Fife, Stirling and in North Ayrshire. In addition to this, we will have a National Team who will remain based in Glasgow. We have forged a new partnership with **sportscotland**, allowing us to strengthen relationships across local authorities, and to work together Changing Lives Through Sport.



Our Future Plans and Priorities

Looking ahead to the next three years, we are delighted to have secured investment from a variety of sources, to allow us to deliver our ambitious strategy plans. We have engaged the University of the West of Scotland's Criminology department to carry out external evaluation of our work and are excited about the collaboration, exploring the relationship between policy, practice, and research.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Our focus for the next three years will immediately focussed on buffering the effects of COVID and increasing wellbeing while diverting young people from entering the criminal justice system, combining youth work and sport to offer tangible and lifelong routes into positive destinations. We will work closely with strategic and local partners to share learning, and our ETC programme will expand to include a mental health module being developed with SAMH and our Wellbeing Ambassadors.

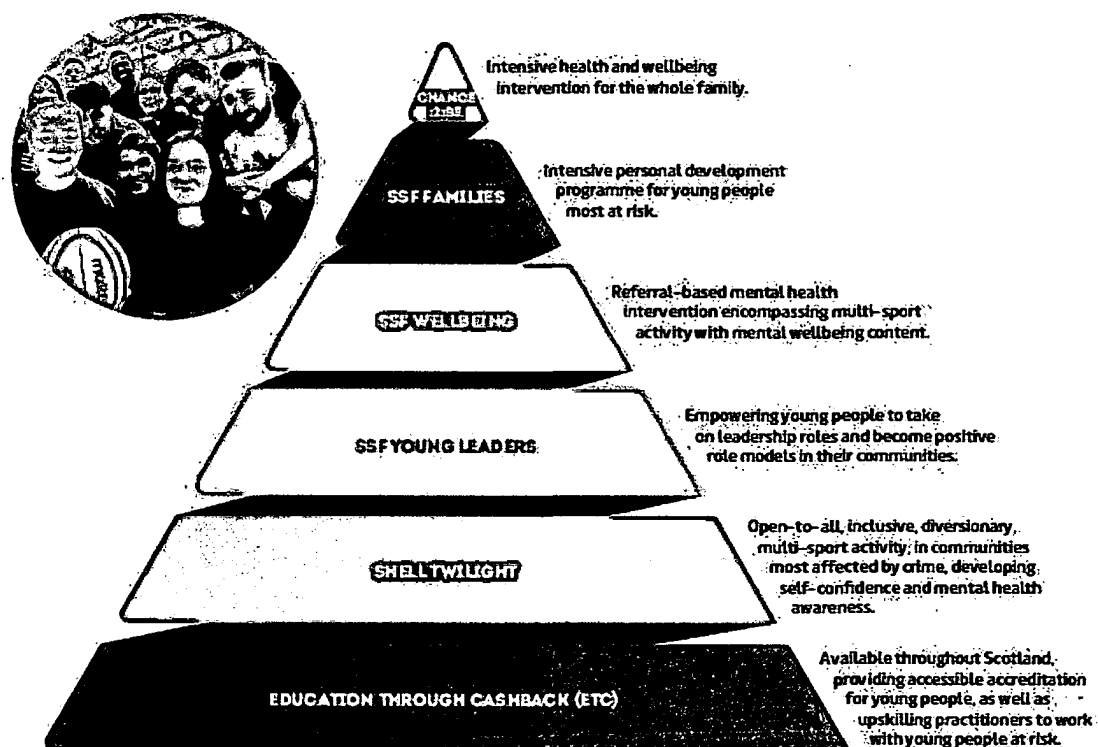
As ever, young people will be at the heart of our work. We will deepen existing relationships and form new ones to ensure joined up collaborations and genuine partnerships, with the common mission of transforming the lives of Scotland's young people.



SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Our Future Plans and Priorities (continued)



SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Our Outcomes

	2019-2020		3 Year Total		
	Actual Achieved	Target	Actual Achieved	Target	Exceeded Target
Outcome 1: Young people build their capacity and confidence					
Young people report increased confidence/capacity	4,916	3,600	17,621	10,800	6,821
Young people report they are able to do new things	4,418	4,380	16,546	13,140	3,406
Other stakeholders report increasing confidence in young people	98%	60%	93%	60%	33%
Young people go on to do new things after initial CashBack involvement	3,936	4,200	14,822	12,600	2,222
Outcome 2: Young people develop their physical and personal skills					
Young people achieve accredited learning	1004	650	2,365	1,950	615
Young people report an increase in their skills	5,050	4,200	19,273	12,600	6,673
Other stakeholders report skills increasing in young people	100%	70%	97%	70%	27%
Outcome 3: Young people's behaviours and aspirations change positively					
Young people report increased aspirations	4,567	4,380	16,439	13,140	3,299
Other stakeholders report increased aspirations in young people	95%	70%	91%	70%	21%
Young people positively change behaviours	4,427	4,200	17,304	12,600	4,704
Other stakeholders report positive changes in young people's behaviour	93%	70%	87%	70%	19%
Outcome 4: Young people's wellbeing improves					
Young people improve wellbeing	4,924	4,200	18,883	12,600	6,283
Other stakeholders make positive comments about wellbeing against one of the relevant SHANARRI indicators	100%	70%	95%	70%	24%
Outcome 6: Young people participate in activity which improves their learning, employability and employment options (positive destinations)					
Young people achieve positive destinations	75	150	477	450	27
Young people accessing learning (including staying on at school)	1,007	890	3,187	2,670	517
Young people progressing to training	1,006	930	3,007	2,790	217
Young people volunteer following completion of programme	248	290	1,050	870	180
Young people gaining employment	63	60	186	180	6
Outcome 7: Young people participate in positive activity					
Young people participating in positive activity	5,320	6,000	21,140	18,000	3,140
Young people new to the activity	3,953	4,460	14,677	13,380	1,297
Outcome 9: Young people contribute positively to their communities					
Young people go on to volunteer/leadership role in community organisations	261	280	1,034	840	194
Number of hours volunteering contributed by young people	16,943	16,000	50,688	48,000	2,688
Number of community focused awards gained by young people	151	145	470	435	35
Young people feel contribution and links with communities improved	147	70	571	210	361
Other stakeholders perceive that young people's contribution and links with community improved	66%	60%	65%	60%	6%
Young people undertake coaching, mentoring or supporting roles	238	230	767	690	77

ACTUAL ACHIEVED

TARGET

EXCEEDED TARGET

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

EXTERNAL EVALUATION

To ensure robustness in our approach to monitoring and evaluation, SSF CashBack funded activity is subject to external evaluation, undertaken in this last year by Research Scotland. This year's report reviews the final year of Phase 4 delivery, and the outcomes achieved during the three-year delivery Phase. A full report will be published, however key findings and conclusions are highlighted below.

This year, Research Scotland undertook:

- Review and analysis of participant data
- Analysis of annual surveys with participants and stakeholders
- Interviews with key SSF staff
- Case study interviews with two young people

Findings

Stakeholder surveys highlighted:

- SSF are often focused on bringing about change for young people facing significant challenges.
- SSF's participative approach and engagement of young people at all levels of decision making.
- The value of SSF staff's commitment, care, encouraging approach and the motivational nature of SSF activities.
- How enjoyable SSF activities are for young people.
- The important role of staff attitudes in delivering positive outcomes.

Young people surveys highlighted:

- The approach and impact of SSF staff and volunteers, which was a key strength.
- A wide range of different activities that had been important to them or had worked well. This varied depending on their involvement and individual experiences.
- Specific areas of learning of training they had learned from or found beneficial.

Conclusions

Reach and engagement

- Monitoring data on participants suggest that SSF successfully engaged with a mix of young people in terms of gender. Ethnicity and disability data were largely reflective of the wider population in Scotland.
- Socio-economic data suggests SSF has continued to strongly engage with young people living in, or going to school in, areas of very high levels of deprivation.
- Data shows SSF has consistently exceeded most of its outcome targets annually, and by the end of the Phase has exceeded all of them.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Impact

Data collated over the three-year delivery period suggests:

- SSF has had a very significant impact on volunteering and leadership development. Young people contributed a huge number of volunteering hours (50,688), **equivalent to around 36 full time staff members, in terms of time input.**
- Most young people and stakeholders feel that SSF involvement has led to improvements in young people's confidence, ability to do new things, skills, aspirations, behaviour, and wellbeing.
- SSF's strong relationships between staff and young people have supported young people to aspire for more and engage in education and training.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Scottish Sports Futures for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

**SCOTTISH SPORTS FUTURES
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees on 8 October 2020 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'M McGonigle', written in a cursive style.

Name: Maureen McGonigle

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Scottish Sports Futures (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the 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 charitable company's affairs as at 31 March 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2020

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 in the financial statements or a material misstatement of the other information. 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 have nothing to report in this regard.

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 Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 24, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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.

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2020

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members and trustees those matters we are required to state to them in an auditor's 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wylie + Bisset (Audit) Limited

Jenny Simpson
Senior statutory auditor
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date 8 October 2020

Wylie & Bisset (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SCOTTISH SPORTS FUTURES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2020

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income and endowments from:							
Donations and legacies	4	31,718	-	31,718	36,624	-	36,624
Charitable activities	5	86,519	850,415	936,934	49,945	751,756	801,701
Other trading activities	6	56,568	-	56,568	38,852	-	38,852
Other incoming resources	7	33	-	33	-	-	-
Total Income		174,838	850,415	1,025,253	125,421	751,756	877,177
Expenditure on:							
Raising funds							
Other trading activities	8	32,826	-	32,826	36,532	-	36,532
Charitable activities	9	79,740	763,262	843,002	77,149	802,250	879,399
Total Expenditure		112,566	763,262	875,828	113,681	802,250	915,931
Net income/(expenditure)		62,272	87,153	149,425	11,740	(50,494)	(38,754)
Transfers between funds		-	-	-	2,323	(2,323)	-
Net movement in funds		62,272	87,153	149,425	14,063	(52,817)	(38,754)
Funds reconciliation							
Total Funds brought forward	18	96,291	66,896	163,187	82,228	119,713	201,941
Total Funds carried forward	18	158,563	154,049	312,612	96,291	66,896	163,187

Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SCOTTISH SPORTS FUTURES**BALANCE SHEET AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
Fixed assets:			
Tangible assets	14	9,788	13,594
Current assets:			
Debtors	15	31,540	31,830
Cash at bank and in hand	21	523,108	199,763
Total current assets		<u>554,648</u>	<u>231,593</u>
Liabilities:			
Creditors falling due within one year	16	<u>(251,824)</u>	<u>(82,000)</u>
Net current assets		302,824	149,593
Net assets		<u>312,612</u>	<u>163,187</u>
The funds of the charity:			
Unrestricted funds	18	158,563	96,291
Restricted funds	18	154,049	66,896
Total funds		<u>312,612</u>	<u>163,187</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 8 October 2020 and signed on their behalf by:



Name: Maureen McGonigle



Name: George Walker

Company number: SC343830 (Scotland)

SCOTTISH SPORTS FUTURES

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2020

	Note	Total Funds 2020 £	Total Funds 2019 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	20	322,970	(16,525)
<i>Cash flows from investing activities:</i>			
Proceeds from disposal of fixed assets		375	-
Net cash provided by investing activities		<hr/> 375	<hr/> -
Change in cash and cash equivalents in the year		<hr/> 323,345	<hr/> (16,525)
Cash and cash equivalent brought forward	21	199,763	216,288
Cash and cash equivalents carried forward	21	<hr/> 523,108	<hr/> 199,763

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The charity constitutes a public benefit entity as defined by FRS 102.

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 17).

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of commercial trading including investment management costs and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes staff costs, delivery costs, property costs, professional fees, vehicles costs, evaluation costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on time spent. The allocation of support and governance costs is analysed in note 10.

(g) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Fixtures and Fittings	33% reducing balance
Motor vehicles	25% reducing balance

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received with categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

(m) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Legal status of the Charity

The Charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to one trustee (2019: one) in the year totalled £36 (2019: £90).

In the prior year, the chair of the board, Maureen McGonigle, provided consultancy services to Scottish Sports Futures in the absence of a CEO. The total remuneration that was received during the year to 31st March 2019 was £5,600. No such remuneration was received this year. No other Trustee was remunerated in the year.

There have been no other disclosable transactions by any Trustee or other person related to the charity during the year (2019: none).

4. Income from donations and legacies

	2020	2019
	£	£
Sponsorship	30,000	30,000
Donations	1,718	6,624
	<u>31,718</u>	<u>36,624</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

5. Income from charitable activities

	2020 £	2019 £
Provision of sporting facilities, education & training	936,934	801,701
	<u>936,934</u>	<u>801,701</u>

6. Income from other trading activities

	2020 £	2019 £
Fundraising events	56,568	38,852
	<u>56,568</u>	<u>38,852</u>

7. Income from other incoming resources

	2020 £	2019 £
Gain on disposal of fixed assets	33	-
	<u>33</u>	<u>-</u>

8. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2020 £
Staff Costs	-	32,826	32,826
	-	<u>32,826</u>	<u>32,826</u>

	Direct Costs £	Support Costs £	Total 2019 £
Staff Costs	-	36,532	36,532
	-	<u>36,532</u>	<u>36,532</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

9. Analysis of expenditure on charitable activities

	Provision of Sporting facilities, education & training £	Total 2020 £
Staff costs	345,934	345,934
Delivery costs	295,807	295,807
Property costs	43,941	43,941
Professional fees	1,900	1,900
Vehicle costs	3,486	3,486
Evaluation costs	8,741	8,741
Other costs	11,889	11,889
Governance costs (note 10)	23,470	23,470
Support costs (note 10)	107,834	107,834
	<u>843,002</u>	<u>843,002</u>

	Provision of Sporting facilities, education & training £	Total 2019 £
Staff costs	337,852	337,852
Delivery costs	313,854	313,854
Property costs	50,142	50,142
Professional fees	9,823	9,823
Vehicle costs	3,376	3,376
Evaluation costs	5,649	5,649
Other costs	12,122	12,122
Loss on disposal of fixed assets	453	453
Governance costs (note 10)	25,479	25,479
Support costs (note 10)	120,649	120,649
	<u>879,399</u>	<u>879,399</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total Allocated 2020 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	158,580	23,787	134,793	Staff time
Total	158,580	23,787	134,793	

Cost type	Total Allocated 2019 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	177,425	26,614	150,811	Staff time
Total	177,425	26,614	150,811	

Governance costs:	2020 £	2019 £
Auditor's remuneration	5,550	5,235
Support costs (see above)	23,787	26,614
	29,337	31,849

Allocation of governance and other support costs:	Support Costs £	Governance £	Total 2020 £
Provision of Sporting facilities, education & training	107,834	23,470	131,304
Raising funds	26,959	5,867	32,826
Total allocated	134,793	29,337	164,130

Allocation of governance and other support costs:	Support Costs £	Governance £	Total 2019 £
Provision of Sporting facilities, education & training	120,649	25,479	146,128
Raising funds	30,162	6,370	36,532
Total allocated	150,811	31,849	182,660

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

11. Analysis of staff costs and remuneration of key management personnel

	2020	2019
	£	£
Salaries and wages	439,955	442,952
Social security costs	37,406	41,636
Pension costs	18,116	17,927
Total staff costs and employee benefits	<u>495,476</u>	<u>502,515</u>

	2020	2019
	£	£
Key management personnel remuneration	<u>196,362</u>	<u>209,317</u>

No employees had employee benefits in excess of £60,000 (2019: Nil).

	2020	2019
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>17</u>	<u>17</u>

During the year the charity made redundancy payments of £11,025 (2019: £nil).

12. Net income/(expenditure) for the year

This is stated after charging:	2020	2019
	£	£
Depreciation	3,464	4,823
Audit fees	5,550	5,235
(Gain)/Loss on disposal of fixed assets	<u>(33)</u>	<u>453</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

13. Government Grants

	2020 £	2019 £
Scottish Government – Cashback for Communities	404,000	460,000
Scottish Government – Legacy 2014	-	202
Scottish Government – Investing in Communities	16,664	-
North Ayrshire Drug & Alcohol Partnership	-	1,533
Big Lottery	61,601	102,942
National Lottery – Community Fund	37,729	-
Heritage Lottery	-	10,000
Scottish Children's Lottery	25,000	25,000
DWP	-	5,314
Sportscotland	135,000	-
Glasgow City Council	2,630	5,382
	<u>682,624</u>	<u>610,373</u>

There are no unfulfilled conditions and contingencies attached to the grants or any indications of other forms of government assistance.

14. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Plant, machinery and motor vehicles £	Total £
Cost or valuation			
At 1 April 2019	12,040	48,011	60,051
Additions	-	-	-
Disposals	-	(9,269)	(9,269)
As at 31 March 2020	<u>12,040</u>	<u>38,742</u>	<u>50,782</u>
Depreciation			
At 1 April 2019	10,585	35,872	46,457
Charge for the year	480	2,984	3,464
Disposals	-	(8,927)	(8,927)
At 31 March 2020	<u>11,065</u>	<u>29,929</u>	<u>40,994</u>
Net book value			
At 31 March 2020	<u>975</u>	<u>8,813</u>	<u>9,788</u>
At 31 March 2019	<u>1,455</u>	<u>12,139</u>	<u>13,594</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

15. Debtors

	2020	2019
	£	£
Trade debtors	25,944	19,484
Other debtors	5,596	12,346
	<u>31,540</u>	<u>31,830</u>

16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,040	4,728
Accruals and deferred income	224,791	60,419
Taxation and social security	14,165	10,496
Other creditors	5,828	6,357
	<u>251,824</u>	<u>82,000</u>

17. Deferred income

Included in Accruals and deferred income:

	£
Balance as at 1 April 2019	47,500
Amount released to income earned from charitable activities	(47,500)
Amount deferred in year	202,040
Balance as at 31 March 2020	<u>202,040</u>

Deferred income comprises sponsorship, grant and training income received in advance.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

18. Analysis of charitable funds

Analysis of Fund movements 2020	Balance b/fwd £	Income £	Expenditure £	Transfers, (Gains) & Losses £	Fund c/fwd £
Unrestricted funds					
Fixed Asset fund	13,594	-	3,806	-	9,788
SSF Families Programme	11,388	190	5,022	-	6,556
SSF Referral and Diversionary Programmes	3,808	10,000	4,895	-	8,913
Education Through Cashback	-	-	-	6,760	6,760
Total designated funds	28,790	10,190	13,723	6,760	32,017
General funds	67,501	164,648	98,843	(6,760)	126,546
Total unrestricted funds	96,291	174,838	112,566	-	158,563
Restricted fund					
Core	16,388	204,477	160,318	9,724	70,271
SSF Twilight	22,946	165,993	175,687	(6,262)	6,990
Jump2It	-	165,722	165,722	-	-
SSF Families Programme	5,892	68,697	36,546	(4,987)	33,056
Education through Cashback	8,111	115,588	118,699	-	5,000
SSF Young Leaders	13,559	92,028	104,765	-	822
Lunaria	-	-	1,525	1,525	-
SSF Wellbeing	-	37,910	-	-	37,910
Judo	-	-	-	-	-
Total restricted funds	66,896	850,415	763,262	-	154,049
TOTAL FUNDS	163,187	1,025,253	875,828	-	312,612

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

18. Analysis of charitable funds (continued)

Analysis of Fund movements 2019	Balance b/fwd £	Income £	Expenditure £	Transfers, (Gains) & Losses £	Fund c/fwd £
Unrestricted funds					
Fixed Asset fund	18,870	-	4,823	(453)	13,594
SSF Families Programme	1,487	9,901	-	-	11,388
SSF Referral and Diversionary Programmes	-	5,000	1,192	-	3,808
Total designated funds	20,357	14,901	6,015	(453)	28,790
General funds	61,871	110,520	107,666	2,776	67,501
Total unrestricted funds	82,228	125,421	113,681	2,323	96,291
Restricted fund					
Core	998	97,608	82,218	-	16,388
SSF Twilight	39,774	200,720	217,548	-	22,946
Jump2It	-	212,471	212,471	-	-
Jump2It Families	-	32,958	27,066	-	5,892
Education through Cashback	32,273	113,082	137,244	-	8,111
Active East	30,524	89,795	104,437	(2,323)	13,559
MEND	16,144	-	16,144	-	-
Lunaria	-	3,636	3,636	-	-
Judo	-	1,486	1,486	-	-
Total restricted funds	119,713	751,756	802,250	(2,323)	66,896
TOTAL FUNDS	201,941	877,177	915,931	-	163,187

a) The unrestricted funds are available to be spent for any of the purposes of the charity. The Trustees have created the following designated funds:

- **Fixed Assets fund** – The fixed asset fund reflects the funds tied up in the net book value of the fixed assets.
- **SSF Families Programme** - reflects the funds to be used to continue the referral programme based on interventions related to health and wellbeing of the whole family
- **SSF Referral and Diversionary Programmes** - reflects the use of funds to continue the work of these programmes with young people to enable them to achieve their potential
- **Education Through Cashback** – The Education Through Cashback reflects funds to be used for training costs throughout the upcoming financial year ending 31st March 2021.

b) Restricted funds comprise:

- **Core** - running costs of the organisation including overheads and management costs.
- **SSF Twilight** - a multi-sport diversionary programme in communities with peer led educational inputs around health and wellbeing.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

18. Analysis of charitable funds (continued)

- **Jump 2 it** - a health and citizenship-led primary school programme using sport as a tool to share positive lifestyle messages with 10-12 year olds.
- **Jump 2 it Families** – A programme aimed at tackling childhood obesity through a comprehensive family-based education programme. In the current year this has been renamed as **SSF Families Programme**.
- **Education Through Cashback** - a unique Scottish Sports Futures programme designed, in partnership with Youth Scotland, to share and promote best practise in the Education Through Sport approach with coaches and youth workers.
- **Active East** – a youth activity initiative in Glasgow's East End. In the current year this has been renamed as **SSF Young Leaders**.
- **MEND** – A programme aimed at tackling childhood obesity.
- **Lunaria** – European funding to work with Xchange Scotland in relation to international volunteering placements with young people using sport.
- **SSF Wellbeing** - a multi-sport activity with specific mental health and wellbeing content in partnership with SAMH
- **Judo** – for the delivery of Girls Judo sessions.

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Fixed assets	9,788	-	9,788
Debtors	31,540	-	31,540
Cash	369,059	154,049	523,108
Current liabilities	(251,824)	-	(251,824)
	<u>158,563</u>	<u>154,049</u>	<u>312,612</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Fixed assets	13,594	-	13,594
Debtors	31,830	-	31,830
Cash	132,867	66,896	199,763
Current liabilities	(82,000)	-	(82,000)
	<u>96,291</u>	<u>66,896</u>	<u>163,187</u>

20. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	149,425	(38,754)
Adjustments for:		
(Gain)/Loss on disposal of fixed assets	(33)	453
Depreciation charges	3,464	4,823
Decrease/(increase) in debtors	290	(1,072)
Increase in creditors	169,824	18,025
Net cash provided by/(used in) operating activities	<u>322,970</u>	<u>(16,525)</u>

21. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	523,108	199,763
Total cash and cash equivalents	<u>523,108</u>	<u>199,763</u>

22. Operating Lease Commitments

At 31 March 2020 the charity had annual commitments under non-cancellable operating leases as follows:

	2020 £	2019 £
Due in less than one year	19,140	19,140
Due in > 1 year < 5 years	10,850	29,990
Total	<u>29,990</u>	<u>49,130</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

23. Judgements and key sources of estimation uncertainty

In the application of the company'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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.