

CHARITY NO: SC034085

COMPANY NO: SC343830 (Scotland)

**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**



SCOTTISH SPORTS FUTURES

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Scottish Sports Futures
Charity Number	SC034085
Company Number	SC343830
Trustees	M McGonigle A Marley D Cameron C Beaton R Gillies D Lowry K Sawers G Walker
	Resigned 20/09/2021
Chief Executive	Kirsty McNab
Secretary	L Milligan
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 EH10 4DD
Solicitors	Burness Paull 120 Bothwell Street Glasgow G2 7JL

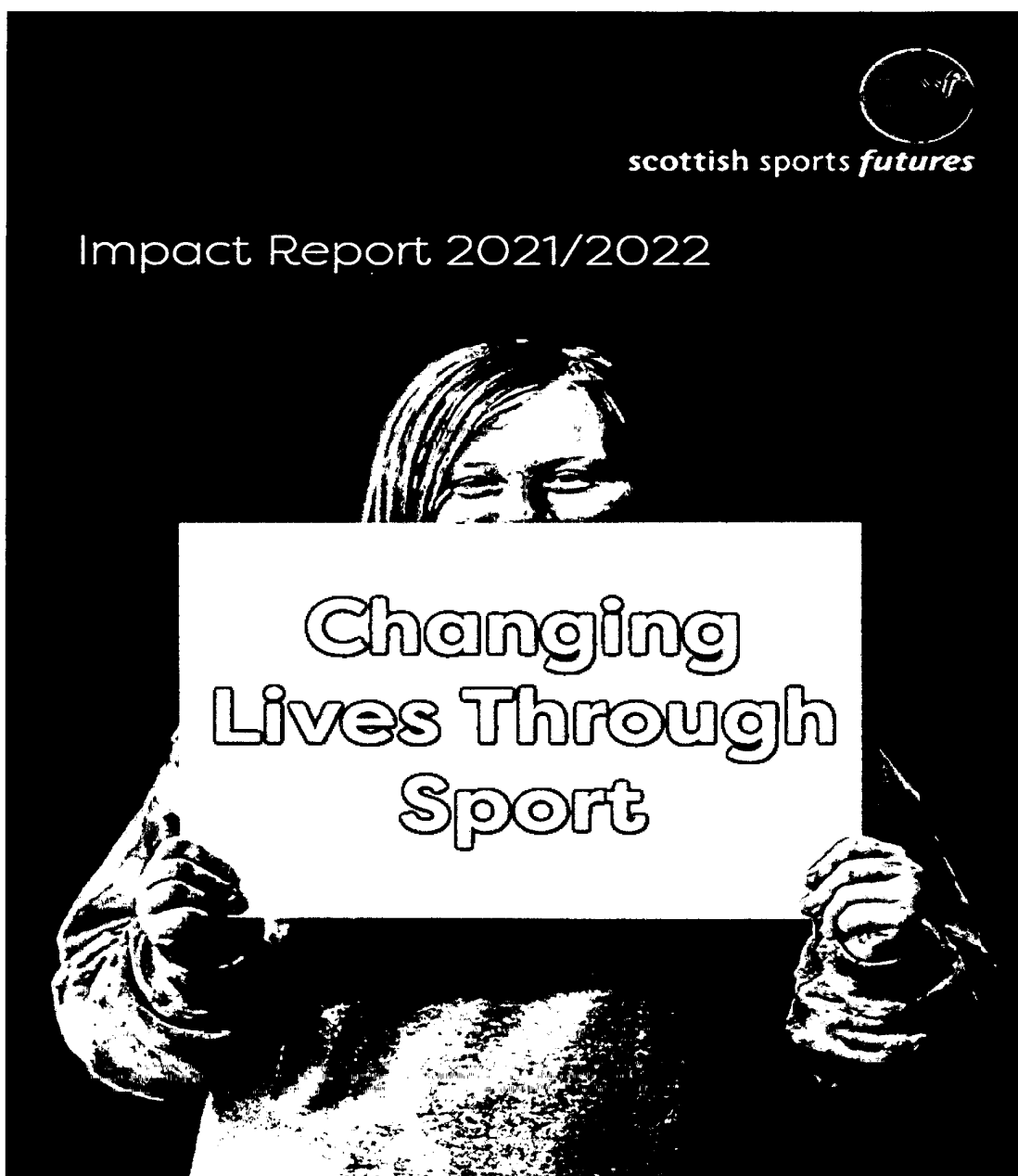
SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

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 (effective 1 January 2019).

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 2022

Chair's Report

Scottish Sports Futures continue to position themselves as leaders in the 'sport for change' landscape by creating an organisation that is innovative and truly values the benefits that working together as a team brings. We utilise the strengths of all involved which enables us to lead the way dealing with a variety of issues including Adverse Childhood Experiences (ACEs) as well as trauma and sport.

We always support those most in need and we do this by ensuring that our work is led by the youth voice, and that their voices are heard and listened to by everyone. Working at a strategic level, using our extensive network, we continue to create our plan by learning from the work that is carried out in our communities. With a dedicated staff who truly believe in the 'power of sport' we continue to deliver and make a change.

Maureen McGonigle

Chair

CEO's Report

Our exceptional team have not stopped and are working tirelessly supporting young people into positive destinations. Our new infrastructure is allowing us to be truly placed together with amazing partners. The young people we work alongside are progressing through our programmes as well as into community provision, back into school, jobs, training programmes and some are volunteering as newly recruited SSF Young Leaders and frankly, are set to change the world. We always strive for excellence and are doing the best we can, where we are, with what we have.

Kirsty McNab

CEO

Youth Trustee's Report

What another fantastic year it has been here at SSF! As always, it has been amazing to witness and to hear of the great work being delivered by our staff and volunteers. However more importantly hearing the impact our sessions have on young people and families across Scotland is something heart-warming and special.

This year we have continued to expand and deliver high quality programmes across Scotland, continuing to tackle issues prevalent to our young people and their communities through sport. After a global pandemic we recognise the impact, it has had on our service users and ensure our sessions are more than just sports. We focus on mental health and wellbeing and ensure a person-centred approach is delivered for everyone to get the most out of the work we do. Each year I continue to be in awe of the work delivered and the impact generated, and this year has been no different, my huge gratitude and thanks go to all our staff, volunteers and partners to help us achieve this.

Andrew Marley

Youth Trustee

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Our Vision

A world where young people have the opportunity to fulfil their potential.

Our Mission

SSF uses the power of sport and physical activity to engage with vulnerable and disadvantaged young people and families in Scotland and empower them to be confident, healthy, and happy.

Our Why

We work to combat the effects of living in poverty and buffer against trauma and adversity. Focused in the most challenged communities, we are privileged to work alongside exceptional young people who may not be engaged in education, training, or positive activity.

Our Focus

SSF delivers timely, person-centered support and effective interventions, improving life chances for young people and their families in areas of deprivation across Scotland.

All of our programmes are:

- Developing People
- Strengthening Communities
- Improving Health & Wellbeing

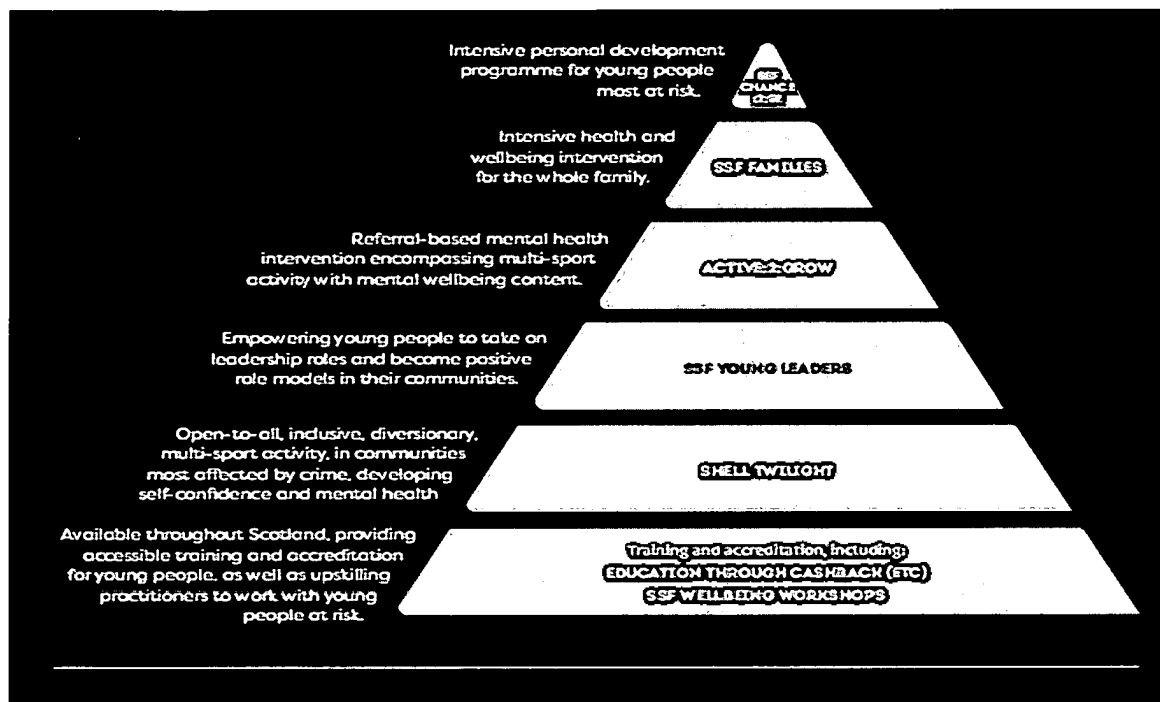
“You’re probably the only people who care about us.”

SSF Young Person

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Our Programmes



Our programmes involve significant partnership working to support young people most at risk of being involved in antisocial behaviour, offending, or reoffending into positive destinations. We position ourselves within the heart of the community, ensuring we fully understand the severity and need within.

We do not rely solely on statistics to tell us about poverty and adversity, we take a genuine place-based approach to understand this and see the harsh reality of what living in a household in the highest 10% of deprivation and communities affected by crime is.

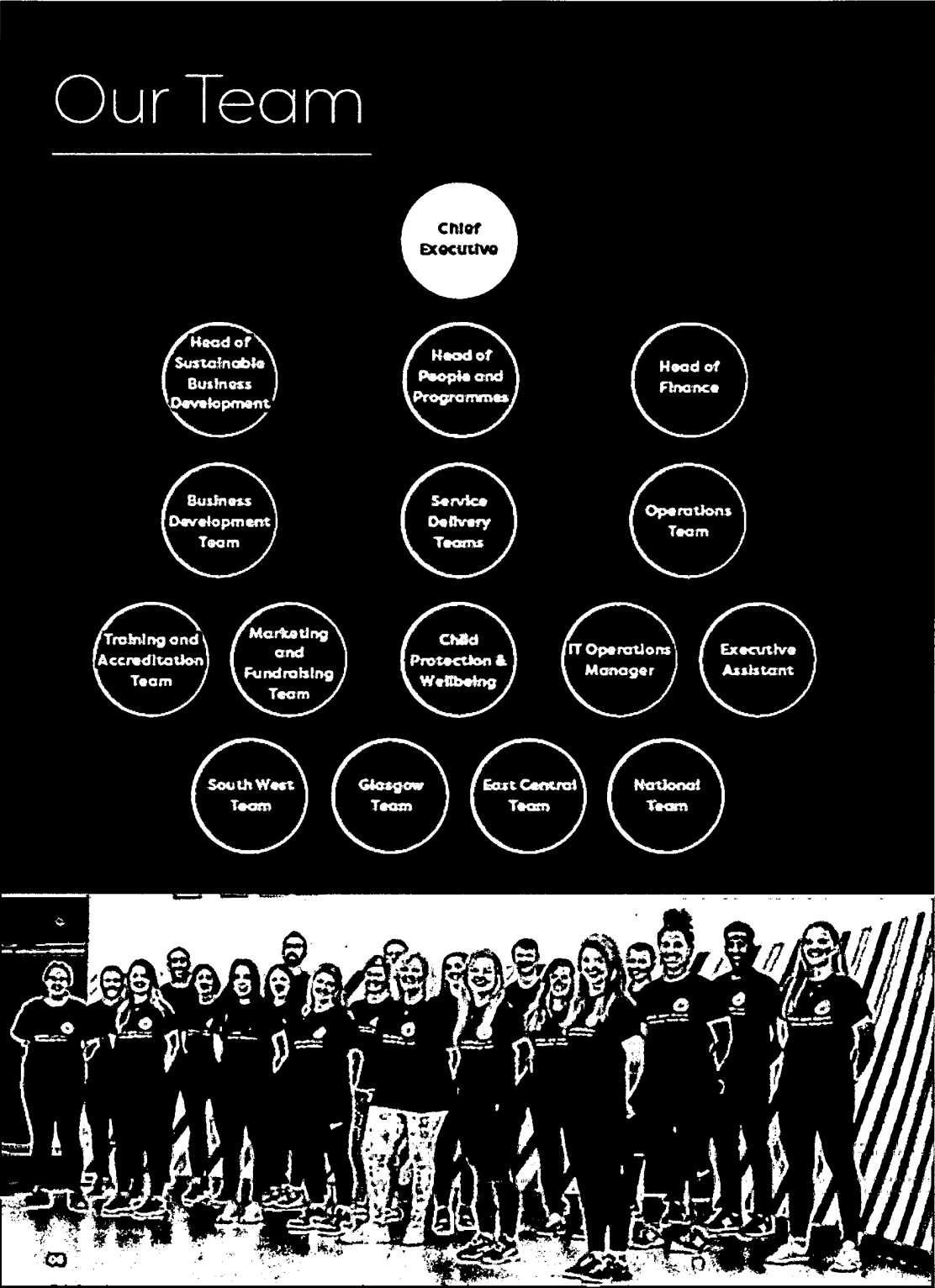
Structure, governance, and management

Scottish Sports Futures (SSF) is a charity, **Scottish charity number SC034085** and a company limited by guarantee, **Company registration number SC343830**, and governed by articles of association updated in 2020.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Staff structure



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

SSF Senior Staff and Board Management

SSF has 7 board members, including a youth director and company secretary. The trustees lead strategy and govern with expertise in business planning, charity governance, HR, social enterprise, and finance.

They hold committee roles across 4 sub-groups; (Finance Audit & Risk, Fundraising, Equality Diversity Inclusion and Sustainability), there is a designated safeguarding champion.

The CEO has delegated responsibility for day to day running the organisation and reports to the board every quarter. The youth director has significant lived experience and works in the care sector, the safeguarding champion sits on the children's panel and has specific knowledge and understanding of wellbeing and protection, has knowledge of the legislative and regulatory requirements for safeguarding children at risk and meets with Child Protection Manager regularly.

The key management personnel this year consisted of the Chief Executive, Head of Finance, Head of People and Programmes, and Head of Operations. Decisions on organisational pay scales require to be approved by the Finance, Remuneration, Audit and Risk Committee and endorsed by the Board of Trustees.

The Company Secretary has responsibility for company filing, the audit and risk committee leads on tendering for auditors. The board are supportive of the team, actively support wellbeing for staff and directly support the safe and effective governance and delivery of the strategy. Trustee recruitment is authorised and approved by the Board and no outside agencies are involved in the process. Trustees complete an onboarding process including induction, completion of governance paperwork, meeting the teams and programmes. There is a skills and training analysis complete each year and this is analysed at board meetings then a calendar of training produced as well as adverts for new trustees to fill skills gaps. We are pleased to report our continued commitment to being 50/50 gender balanced.

Being inclusive is one of SSF's core values. We actively work, in consultation with the communities we support, to ensure our services are open, safe, and inclusive for all.

In the last year there has been a specific focus on equity, equality, diversity and inclusion (EDI) This working group leads on the implementation of our equalities action plan, working with board, staff, and volunteers to embed the importance of promoting equality and inclusive practice, reducing discrimination, and being reflective of the communities we serve.

The group:

- Provide leadership and direction to equalities work across SSF.
- Engage staff and inform internal and external communications.
- Provide objective advice and guidance
- Review data and research and use it to inform organisational objectives and planning.
- Assist SSF to ensure relevant consultation with people who have knowledge of the protected characteristics.
- Put in place an action plan that will support the organisation deliver its equalities aspirations.
- Review progress and ensure continuous improvement.

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Risk

There is always a risk involved in operating a charity that is reliant in grant and trust funding however SSF continue to have a good track record with funding bodies and are well respected in the sector.

This year is the second in our strategy implementation funding cycle for 2020 -2023 and continued to be a healthy one financially. With many restricted funds being brought across years due to timing in planned delivery due to COVID and funders being flexible with some re-purposing this has allowed the staff team to focus not only on meeting the needs of young people but also on strategy development and business planning for 2023 – 2026.

Though traditional fundraising has remained limited the team re-focussed efforts on building relationships with organisations that can pay for funding.

The organisation has continued to develop relationships with Scottish Government across directorates, notably with Active Scotland and work is underway with the Trauma team. Working with sportscotland has meant not only increased investment but also supported partnerships within local authorities.

We continue to recognise the need for us to diversify our funding streams, grow our unrestricted income and our annual operating surplus to contribute to growing the organisation to meet need and demand and balance that with increased requirement for back-office infrastructure to support this growth. We will continue to develop partnerships and routes to generating unrestricted funds through Charity of the Year partnerships with corporate organisations where values align.

The organisation risk register updated as a live document and shared with board each quarter. The ever-growing needs of young people could be identified a risk, life has got harder, intensive support is required, and we will do our best to ensure young people get the support they need. This can mean having to change plans, though having more staff in our sessions and a child protection and wellbeing manager should mitigate this risk. We are still amid pandemic recovery and any further restrictions will have an impact in some way, much as we will do all we can to keep engagement with young people there would be some impact delivery was changed to online provision and this can be replicated however this did and would have an impact on both staff and young people. Turnover and burnout of staff could be a threat as success will be built on relationship building and trust. The board have been working with the senior team to mitigate this risk and we continue to consult on wellbeing of staff, we have in place have employee assistance, counselling, psychological support, and wellbeing days.

The charity makes decisions based on facts. The day-to-day operations that are related to strategy implementation are the responsibility off the staff team – who report on progress against business areas quarterly. If there are strategic decisions to be made for example on new relationships or partnerships or staff pay scales or use of designated funds, then a paper is prepared in advance of board meeting and then decisions made once all of the information made available by the trustees.

In setting pay scales the organisation benchmarks with similar sector equivalent roles and organisations and uses the scales issued by SCVO annually. The staff team suggest with rationale and evidence why these have been proposed and the trustees make all decisions on scales, cost of living and CEO salary.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Our Approach

We put Young People at the centre of everything we do:

How

- > Consultation
- > Safe spaces
- > Assessing needs
- > Tailored support

What

We increase aspirations, confidence and life chances. We provide hope, a sense of belonging all with love, care and empathy.

Effective Partnership Working

We work alongside many partners to develop our practices, young people and staff.

Progression & Development

- > Personal Development Plans
- > Training, learning and employment opportunities
- > Mentor young people into wider services
- > Monitor and evaluate progress
- > Ensuring young people are working towards their positive destinations

Increased Needs

- > The level of work has intensified
- > Wellbeing concerns and child protection
- > Providing dedicated services for smaller groups of young people to meet their needs

Trauma-Informed Practice

- > Build relationships
- > Create safe environments
- > Creation of ACEs and Mental Health modules
- > Support and teach emotional regulation
- > Removing barriers

Our Outcomes

"I can't believe the change in X, the rapport you have all built with him is just amazing. He is so much more confident in himself and future - thank you!"

Referring Partner

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71% Young people improved resilience
95% Participants are more active
79%* Young people improve their health and wellbeing
63% Participants improved their contribution and links with their communities
66% Young people report on increased aspirations
81% Young people improves their confidence
80% Young people improve their health and wellbeing against SHANARRI
160 Young people volunteered in their communities
91% Young people and families developed physical and personal skills
10% Young people progress to positive destinations
71% Young people made positive changes to their behaviour
33% Young people reduced involvement in antisocial and/or criminal behaviour **

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

**Young people that reported they had been involved in anti-social and/or criminal behaviour beforehand, and who reported reductions in either inclination towards or actual participation anti-social and/or criminal behaviour because of their engagement with SSF.

Our Year

Over the past year we have worked with:

1330 Young People
708 Male
548 Female
3 non-binary
(Some participants didn't disclose whether male/female/non-binary)
31 Local authorities
22% Identified as having a disability, impairment, or mental health condition
70%* from 20% most deprived communities
10% Identified as being of an ethnic minority

*70% of young people accessing our core services were from the 20% most deprived communities in Scotland. This figure is 52% if including young people accessing our training and accreditation programmes, including trading activities.

Over the past year we have:

- Delivered creative and innovative community sport and youth work programmes across Glasgow, North Ayrshire, Fife and Stirling.
- Continually asked and listened to young people to ensure we design and deliver programmes that are based on **need**.
- Provided food and health and wellbeing packs to young people and families in a dignified way and have these available at SSF sessions
- Provided person centred environments for young people and families to be active and receive support as we recover from Covid.
- Offered a blended approach to delivery, utilising digital and online platforms and face-to-face activity, to widen our reach and offer training online.

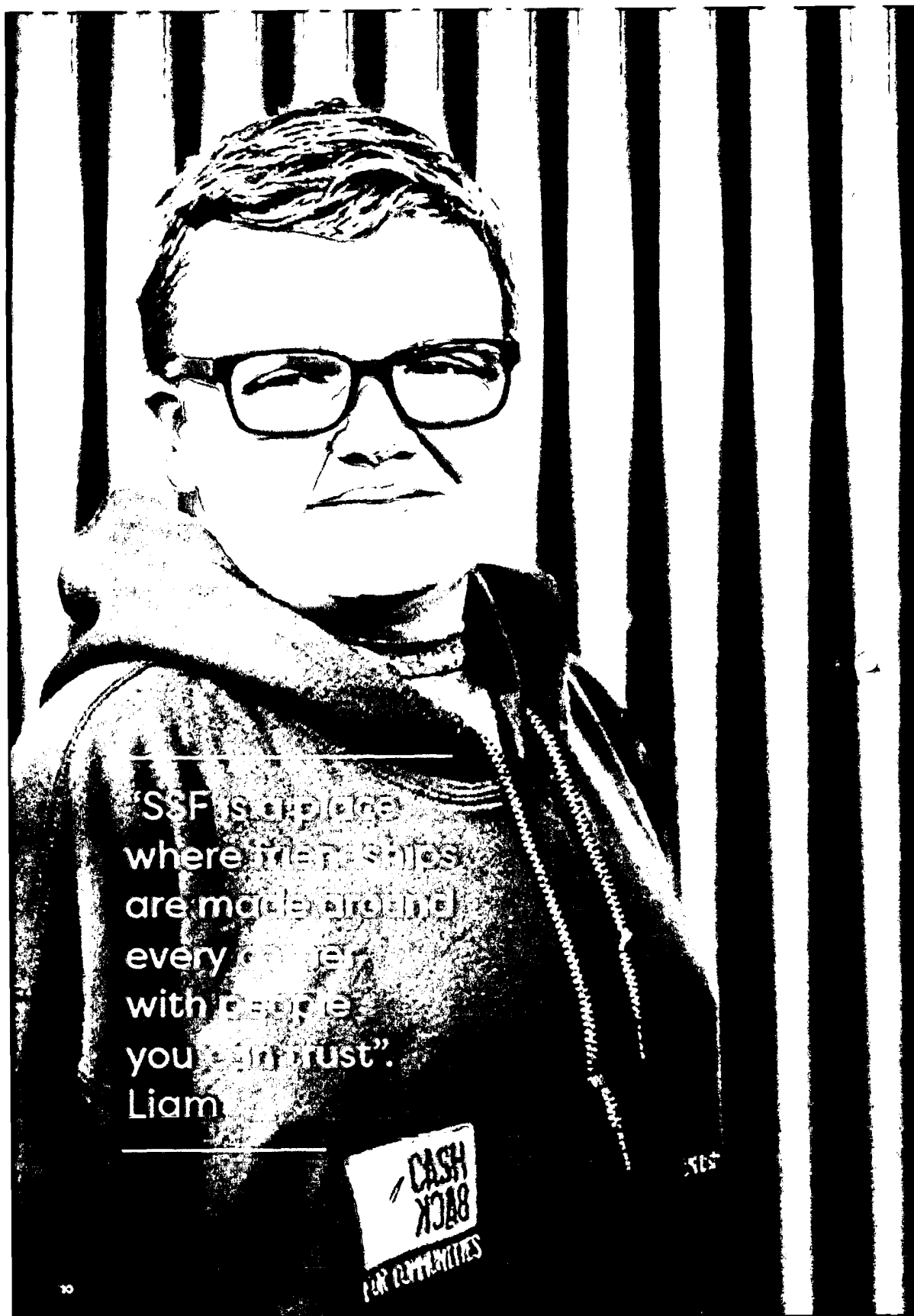
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- Created two new training modules for practitioners:
 - o Mental Health and Wellbeing in Sport & Physical Activity
 - o Human Connection and Adverse Childhood Experiences (ACEs)
- Grown our sessional staff delivery team to meet the needs and demands of our young people and communities.
- Worked in partnership, we could not have achieved what we have in the last year without our incredible partners.
- Provided bespoke programmes focusing on:
 - o Personal development
 - o Education
 - o Mental health and wellbeing
 - o Youth leadership
 - o Sport and Physical activity
 - o Family health and wellbeing

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Developing People

Liam's Story

THE IMPORTANCE OF LOVE, CARE, AND EMPATHY

Liam (13) was initially referred to SSF after struggling in primary school. He lacked confidence and would avoid trying new things.

SSF Youth Workers supported Liam to engage in physical activity encouraging him to try different sports.

Building trusting relationships with the staff was key to Liam addressing his Mental Health and Wellbeing and developing tools for coping so much so that the SSF sessions were the highlight of his week:

"I never knew that I was good at Basketball, I normally sit at the side when we play it at school. I'm actually pretty good at it! Can we do this every week".

Liam then learned that there were other clubs which he could take part in to develop his love and skills for basketball and leadership. He now attends four different clubs each week and has a newfound confidence which has been noticed by all;

"Liam's behaviour has dramatically changed, his confidence has grown, he now understands the benefits of sport and physical activity, and how to better support his own mental health. While his full outlook on life has changed for the better, he is now happier, created more of a social circle and is more positive for his future."

Hana Nasser, SSF Youth Development Co-ordinator
(Mental Health)

It was clear for everyone to see that Liam's behaviour and coping mechanisms dramatically changed, his confidence has grown, he now understands the benefits of sport and physical activity, and how to better support his own mental health. While his full outlook on life has changed for the better, he is now happier, created more of a social circle and is more positive for his future. Liam now wants to give back to his community and to SSF as it helped him get to the stage he is at now. He has now joined the SSF Young Leaders Programme, as he would like to become a positive role model within wider SSF programmes and also is now aspiring to become a Fire Fighter.

Liam's Outcomes:

- Improved confidence
- Improved physical and mental wellbeing
- Strengthened support networks
- Positively contributing to his community

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Developing People

Aidan's Story

THE IMPORTANCE OF LOVE, CARE, AND EMPATHY

"Aiden has been involved in gang behaviour in the local area and family have moved to ensure Aiden's safety. He has indicated he may be at risk when travelling to and from school Aiden may also be using cannabis and alcohol." Referring Partner

Aiden, Glasgow, joined SSF after being stabbed due to gang violence. He was withdrawn from school and wanted to develop better habits to help him reach his positive destination.

Apprehensive at first, SSF staff established Aiden's trust by taking the time to understand his fears. Staff worked with him to find the following solutions: providing transport ensured he got to and from sessions safely, bringing in Police Scotland educated him on knife crime allowing him to understand the negative consequences and finally, building a relationship with Aiden's mum ensured she was part of his new journey.

Dedicated to turning his life around, Aiden never missed a session and gained four formal accreditations. SSF staff supported Aiden to explore what he was interested in learning about which would help him in the future. SSF encouraged Aiden to enrol in the Celtic Foundation Programme where he gained further qualifications and experiences. Since completion, Aiden continues to work on his personal development with FARE. Aiden has made great steps to turn his life around.

"Aiden has been an absolute pleasure, his openness and enthusiasm for sport shines. We will continue to support Aidan's personal development, ensuring he feels safe in his community again." Ahmed Mumin, SSF Youth Development Co-ordinator (Glasgow)

Aiden's Outcomes:

- Improved confidence
- Strengthened support networks
- Reduced risk taking behaviour
- Built resilience and aspirations

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Improving Health and Wellbeing

Megan's Story

THE IMPORTANCE OF LOVE, CARE, AND EMPATHY

Megan (14) was regularly involved in fights and skipping school due to low self-esteem and anxiety. As a result, her learning and relationships have suffered. Before becoming involved with SSF, Megan, by her own admission, did not care much about her future prospects.

Megan was the first participant to attend the newly launched SSF sessions in Fife in May 2021 and from here her aspirations, confidence, and self-esteem were slowly built upon. She has made a conscious effort to focus on building her confidence and taking herself out of her comfort zone.

Megan is now in a position where she is setting employment goals. SSF's Youth Workers have provided a safe and encouraging environment where all young people are treated with love, care, and empathy. It is this approach that has supported Megan to feel more positive about her future for the first time.

"You know that day we sat down and looked at college courses? It really motivated me to do well in school, because I want to be a child minder and go to college next year. Cheers for that."

The programmes have also introduced coping mechanisms to aid her anxiety, and Megan has expressed how useful it has been to learn about breathing techniques and understanding what her triggers are. The biggest changes she has experienced are being able to control her anger better, attending classes more at school, and improved confidence. This has been noticed by not only staff members but also Megan herself.

"I'm more able to control my anger. I don't get into as many fights anymore."

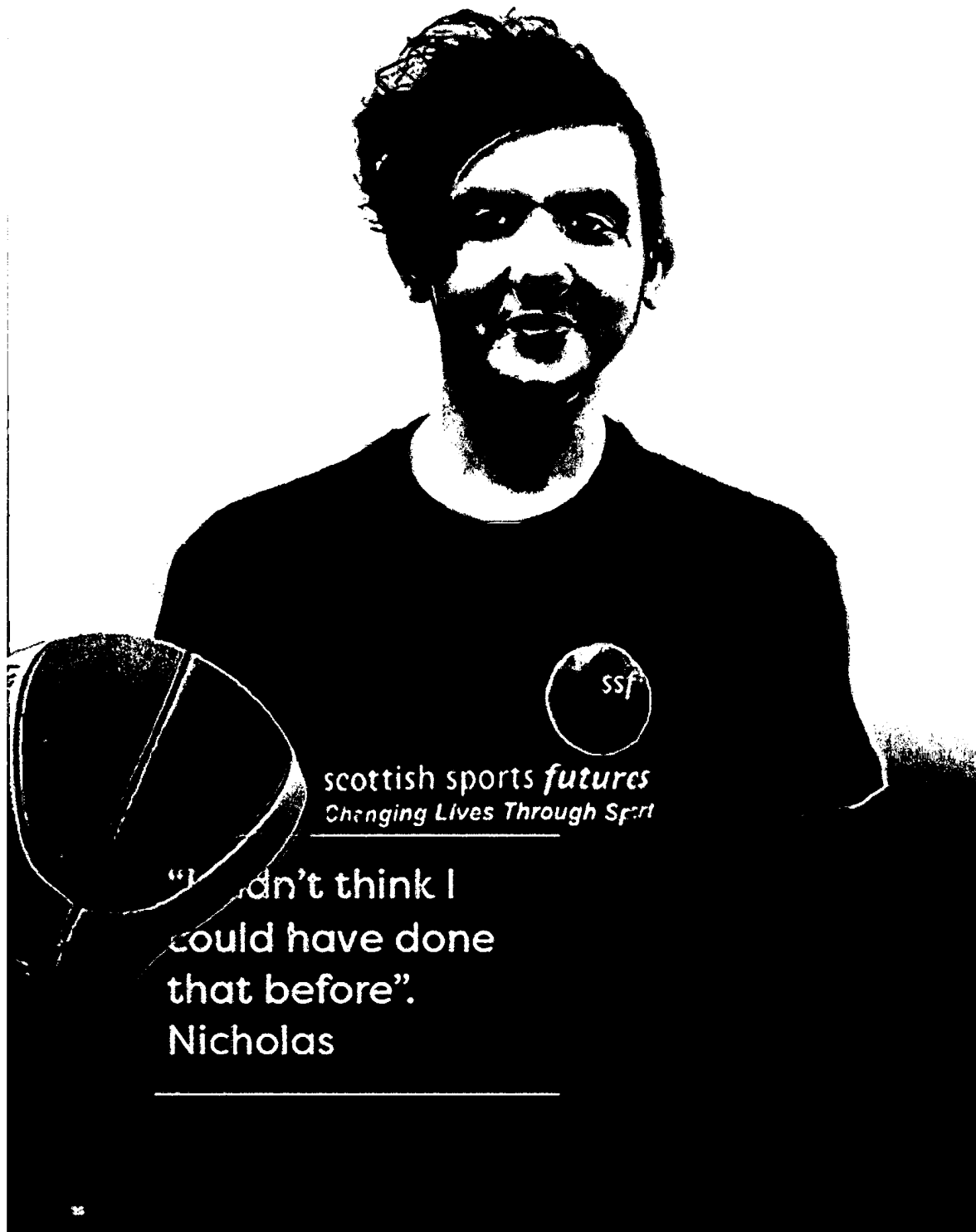
Megan has expressed how she has been able to trust for the first time and is grateful for "actually having someone to talk to" and confide in. In the future she wants to go to college to become a child minder. She is focused on what she needs to do to get there and is now feeling positive about her future.

Megan's Outcomes:

- Improved employability options
- Increased attainment
- Improved health & wellbeing
- Improved confidence

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Improving Health and Wellbeing Nicholas's Story

THE IMPORTANCE OF LOVE, CARE, AND EMPATHY

Nicholas became involved with SSF programmes due to concerns around the lack of engagement and attendance in school. Suffering from low confidence, resilience and self-esteem, Nicholas had become socially isolated and very rarely left his house.

It took Nicholas 12-weeks to build trust with the SSF staff having attended one of the programmes. SSF staff continued to support Nicholas by working on his confidence and relationship building skills which eventually led him to engage with the wider group and start to push his boundaries by stepping out of his comfort zone.

"It has been great to see the change in Nikky. From being a young person who had barely left the house in two years, to where he is now, having not missed a session and seeing him getting involved in everything, he is so much more confident and chattier." SSF Youth Worker, 2022

Nicholas has now achieved 7 formal qualifications and taken part in continuous improvement workshops, thus developing his employability skills. As well as this, he has grown in confidence and regularly delivers activity sessions within the programme to his peers.

Nicholas' Outcomes:

- Increased physical activity
- Increased attainment
- Increased confidence
- Improved employability options

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Strengthening Communities

Partnership spotlight on Govan Youth Information Project (GYIP)

Our work would not be possible without the support of our local and national partners. We recognise that to achieve the greatest impact we must work together to maximise resource, learning and share experience.

The Govan Youth Information Project (GYIP) have been a valued partner, supporting a number of SSF programmes. Based in Govan, targeting young people, GYIP and SSF work towards achieving a similar mission, putting young people at the heart of everything. We both develop young people to empower them to be healthy, happy and confident whilst supporting them towards their positive destinations.

Over 200 young people have benefitted from this partnership. GYIP provide their knowledge and expertise of the types of barriers, challenges, and poverty which young people in Govan face daily. This has allowed us to shape our programmes to ensure we are addressing the needs of local young people across all of our sessions.

Quotes from interview:

"Together SSF and GYIP have built young people's confidence and self-esteem. There is a consistent team here every week which helps to build rapport and trust with the young people - This is why it works!"

As a result of this partnership, young people have been able to experience going on a number of trips (e.g. Auchengillan, Belfast), providing quality lifetime experiences for our young people to enjoy.

"It's one of the best partnerships we have ever had because both organisations have something to give. We are always supporting each other and evolving the programmes to suit the needs of the young people."

"The quality of the service is excellent. The programmes are thought-out, and it's proven to be a success."

"This partnership gets the best out of the young people who GYIP wouldn't have gained access to in the past... Its great that we are reaching young people who we have struggled to reach."

"If you want to join a team who actually makes a difference – join SSF!"

"Meeting the SSF staff has been a personal highlight, lots of staff with different qualities and skills to bring."

[SSF/ GYIP Partnership Spotlight 2022 - YouTube](#)

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Our Reach

11% increase Twitter Followers

Twitter Impressions: 879,000

9.6% increase Facebook Followers

Facebook Reach: 43, 157

18% increase Instagram Followers

28% increase in LinkedIn followers

Website Views: 32, 904

Our communications

Over the last year we have used social media to:

- Reach out and support our young people during lockdowns
- Recruit for exciting new positions
- Connect with our partners, participants, funders and staff
- Demonstrate our impact and reach across our 4 local authorities
- Promote newly launched and existing sessions along with partners
- Engage in key external campaigns such as: Kiltwalk, Giving Tuesday, No Wrong Path and Sport Hour
- Share key learning, successes and case studies: Thanks to Funders month, Good News Friday's and E-newsletters

Support

We are incredibly grateful to receive continued support from both Loop PR and **sportscotland** around our communications and marketing.

Our recognition

Press Coverage

SSF Families

Ministerial Visit for Scottish Women and Girls in Sport Week 2021

<https://sportfirst.sportscotland.org.uk/articles/bright-sporting-futures/>

SSF Chance:2:Be

'Your Pay Your Way' Partnership, 2021

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https://www.dailyrecord.co.uk/in-your-area/lanarkshire/former-accountant-launched-social-enterprise-25153593?utm_source=linkCopy&utm_medium=social&utm_campaign=sharebar
SSF Chance:2:Be Success in Govan, 2021 https://www.glasgowtimes.co.uk/news/19562348.glasgow-charity-gives-young-people-a-sporting-chance/
Shell Twilight Lochgelly Session Extended, 2021 https://www.fifetoday.co.uk/sport/other-sport/cash-boost-for-lochgelly-youth-sports-project-3292836 https://www.centrafifetimes.com/news/19433526.lochgelly-sports-sessions-expanded-thanks-council-funding/

Awards

We are proud to have been recognised nationally for continuing our mission of Changing Lives Through Sport.

Scottish Women in Sport award – QTV Power of Sport WINNER: https://www.scottishwomeninsport.co.uk/the-awards/
Evening Times Award: Nomination Jamie-Lee https://www.glasgowtimes.co.uk/news/19637504.glasgow-community-champions-2021-voting-now-open---need-know/
Glasgow Business Award: Health and Wellbeing award finalist https://glasgowbusinessawards.com/news/shortlist-announced-for-2021-glasgow-business-awards/ https://www.heraldscotland.com/business_hq/19526183.businesses-wide-range-sectors-shortlisted-glasgow-business-awards/

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Financial Accounts Review

Total income has grown 6.7% from 20/21 to £1.126m while expenditure has increased by 39% to £1.111m. This represents the increased activity as the restrictions from Covid-19 have eased.

The total income at 31 March 2022 amounted to £1,126,159 (2021: £1,055,193), of which £933,244 (2021: £986,323) was related to restricted projects and £192,915 (2020: £68,870) to unrestricted funds.

SSF have a healthy balance sheet at 31 March 2022. This is shown by net current assets of £571,369 (2021: £558,375).

The balance sheet at 31 March 2022 shows unrestricted funds of £313,140 (2021: £214,044), with restricted funds being £270,975 (2021: £354,570).

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.

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 £45,009 of the unrestricted funds to be reserved for use for specific purposes. This leaves £268,131 of unrestricted reserves available.

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

Our Funders

Thank you to all of our funders who continue to invest in us. We feel trusted, valued and appreciate your continued flexibility and support.

- > Aldi
- > BBC Children in Need
- > Comic Relief: Ahead of the Game
- > Fife Council: Active Schools
- > Gannochy Trust
- > Glasgow City Council: Glasgow Communities Fund
- > Glasgow City Council: Culture and Sport
- > Glasgow University: Find a Solution
- > North Ayrshire Council: Active Schools
- > Scottish Government: Cashback for Communities
- > Scottish Government: Investing in Communities
- > Scottish Government Adapt and Thrive
- > Scottish Government: Active Scotland
- > Spirit of 2021: Staff Wellbeing Support
- > SCVO: Community Jobs Scotland
- > Shell
- > sportscotland

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 £260,000 would be needed for SSF to continue operating for at least 3 months.

SSF currently have £313,140 held as unrestricted reserves, with £32,263 of this being designated funds approved by the Board to be spent in 2022/23 and £12,746 in Fixed assets leaving free reserves of £268,131. The free funds equate to 3 months running costs which meets 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.

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.

External Evaluation

The External Evaluation was carried out by researchers at the University of the West of Scotland during the period June 2021 – June 2022.

The findings below are a summary from the full external evaluation report.

SSF worked with young people whose families and communities are the most affected by crime, residing in the 20% most deprived areas in Scotland (SSF, 2022) and described their communities as having unsafe people and places that they had to navigate to stay safe.

The young people in attendance at SSF programmes, for the most were young people on the margins of anti-social behaviour (ASB) and crime but did not come to the attendance of policy makers or the authorities. In contrast, for most young people participating in the SSF Chance:2:Be programme they were involved in formal justice systems and had more complex needs.

Young people from across all targeted local authorities and SSF programmes reported high numbers of problems associated with mental health that affected their trajectories including anxiety, loneliness and isolation, depression, self-harm, and suicide. It was evident from carrying out this evaluation that the Covid-19 pandemic had limited the social supports that young people used as barriers against these feelings.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

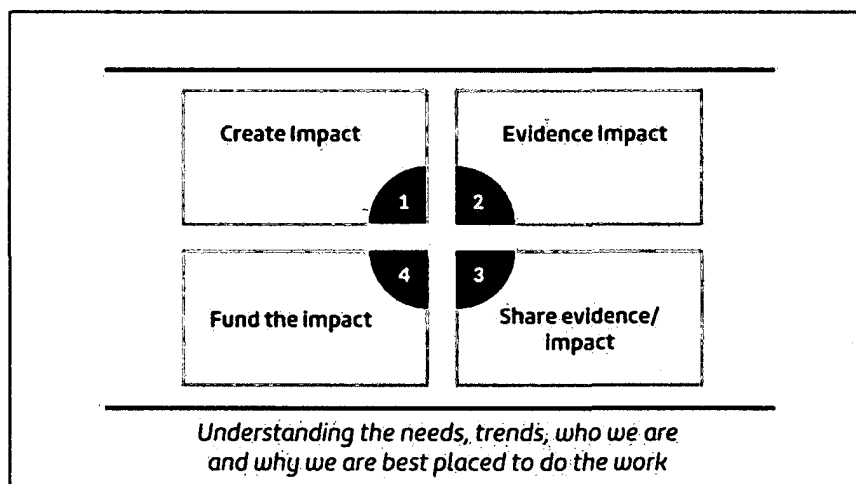
External Evaluation (continued)

External Evaluation findings indicated SSF was a powerful impetus for change in young people's lives and acted as a barrier to these feelings. SSF created physically and emotionally safe places for young people to attend which had the result of:

- Developing support networks
- Increasing friendship groups
- Building young people's belief in self, and confidence levels
- Improved physical and mental health
- Acting as a barrier to mental health issues such as anxiety, loneliness, depression, and self-harm.
- Helping young people gain accreditations and transition into education and employment, and
- Widening young people's life experiences.

SSF achieved this by providing universal services that young people could attend and progress through. For example, they could attend the SSF Chance:2:Be programme, move into Shell Twilight sessions and then become an SSF Young Leader. The application of a universal approach also applied to their health and well-being workshops which helped limit labelling and stigmatisation. We know from research (McAra and McVie, 2010) that universal services that are there when children and young people need them at critical moments in their lives are what works in diverting young people from becoming involved in crime and ASB and this is what SSF provides to young people in Scotland.

Our Future Plans and Priorities



It is our vision that we continue to be reflective of the communities we serve and everything we do encompasses diversity, inclusion and lived experiences.

In 2022/23 we will...

1. **We will** continue to be sector leaders and for the first time hold a conference and learning event to influence change and upskill practitioners

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Our Future Plans and Priorities (continued)

2. **We will** have gathered a robust evidencing of need and trends, thanks to Glasgow University Find a Solution Programme
3. **We will** have externally evaluated our work carried out by University of the West of Scotland
4. **We will** continue to collaborate with our local authority partners together to address local need
5. **We will** work using education to improve outcomes for children and young people impacted by poverty, with a focus on poverty related attainment gap
6. **We will** continue to work with local and national partners on the mental health agenda and deliver initiatives to support young people's mental health.
7. **We will** continue to take a **trauma informed approach** to delivery
8. **We will** continue to learn and develop to become a trauma informed organisation.
9. **We will** continue to invest in our people through: staff training and development opportunities, staff mental health and wellbeing, and overall being a people-led organisation
10. **We will** have a new dedicated child protection and wellbeing manager in place, thanks to sportscotland
11. **We will** embed sustainability into everything we do to create a net positive impact on people and the planet
12. **We will** continue to work alongside our young people and partners to create the next version of our strategy for 2023 – 2026
13. **We will** embed sustainability into everything we do to create a net positive impact on people and the planet

Our Outcomes Data

Young people improve their confidence

Young people report increased confidence – 81%

Young people report they are able to do new things – 81%

Stakeholders report increases in young people's confidence – 94%

Young people build resilience and aspirations

Young people feel more positive about themselves or their lives and their futures – 66%

Young people feel more able to tackle problems and overcome challenges – 71%

Stakeholders report increases in young people's resilience – 89%

Stakeholders report increases in young people's aspirations – 95%

Young people have strengthened support networks

Young people build positive relationships with others - 80%

Young people feel more supported by others in their community – 67%

Young people report increased knowledge and access of local services available to them – 53%

Young people reduce risk taking behaviour

Young people report positive changes in behaviour – 71%

Stakeholders report positive changes in young people's behaviour – 98%

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Young people and families develop physical and personal skills

Young people report an increase in their skills – 91%

Stakeholders report young people's skills increasing – 98%

Total accreditations completed by participants - 1762

Total individuals completing accreditation - 894

Young people improve their learning, employability, and employment options, and progress to positive destinations

Young people take part in training - 895

Young people take part in learning - 902

Young people progress to employment - 19

Young people report their attendance and/or attainment at school improving – 37%

Other stakeholders report improved attendance of YP at school - 64%

Other stakeholders report improved attainment of YP at school – 63%

Young people progress to positive destinations - 130

Young people improve their health and wellbeing

Young people report increases in wellbeing against SHANARRI indicators – 79%

Stakeholders report increases in YP's wellbeing against SHANARRI indicators – 96%

Families report making healthier choices – 100%

Young people are more physically active

Participants report being more active since taking part in SSF activities – 95%

Families report increased awareness of physical activity opportunities in their local area – 67%

Parents/carers report increased confidence in promoting physical activity and play in the home – 100%

Young people contribute positively to their communities

Young people volunteer in their communities - 160

Young people contribute volunteer hours - 4674

Young people complete community focussed awards - 177

Young people feel their contribution, links with communities, and social interaction are improving – 63%

Stakeholders report improvement in YP's contribution, links with communities, and social interaction – 96%

Young people have a heightened sense of belonging to a community – 45%

Young people have increased motivation to positively influence their community – 48%

Young people and families build connections with their local community

Families receive information on local services – 86

Families receive information on healthy low-cost food choices – 86

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Young people are diverted from criminal behaviour or involvement with the criminal justice system

Young people report their involvement in antisocial and/or criminal behaviour has reduced – 33%*

*Young people that reported they had been involved in anti-social and/or criminal behaviour beforehand, and who reported reductions in either inclination towards or actual participation anti-social and/or criminal behaviour as a result of their engagement with SSF.

Our Equalities Data

Being inclusive is one of SSF's core values. We gather equalities data, alongside direct consultation, to allow us to better understand the communities we work in, and ensure our services are open, safe, and inclusive for all.

AGE	
Under 10 years	7%
10 – 15 years	51%
16 – 18 years	30%
19 – 24 years	6%
Over 24 years	6%
Did not consent to breakdown	-
SIMD PROFILE	
0 – 5% (most deprived)	15% (24%)*
6 – 10%	30% (47%)*
11 – 20%	52% (70%)*
21 – 30%	51% (79%)*
31 – 40%	70% (86%)*
41 – 50%	77% (91%)*
51 – 100% (least deprived)	23% (9%)*

ETHNICITY	
Total YP from a minority ethnic group (including white minority ethnic groups)***	10%
White - Scottish	74%
White - Other British	5%
White - Irish	<1%
White - Gypsy/Traveller	<1%
White - Polish	1%
White - Other	1%
Mixed or multiple ethnicity	1%
Asian, Asian Scottish, or Asian British - Pakistani	1%
Asian, Asian Scottish, or Asian British - Indian	<1%
Asian, Asian Scottish, or Asian British - Bangladeshi	-
Asian, Asian Scottish, or Asian British - Chinese	<1%
Asian, Asian Scottish, or Asian British - Other	<1%
African - African, African Scottish, or African British	3%

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

SEX IDENTITY	
Male	53%
Female	41%
Non-binary	<1%
Prefer not to say	<1%
Don't know	-
Did not consent to breakdown	5%
GENDER REASSIGNMENT – does gender differ from that assigned at birth?	
Yes	1%
No	69%
Prefer not to say	1%
Don't know	<1%
Did not consent to breakdown	29%
SEXUAL ORIENTATION	
Heterosexual / Straight	64%
Gay / Lesbian	1%
Bisexual	2%
Other	<1%
Prefer not to say	3%
Don't know	1%
Did not consent to breakdown	29%
DISABILITY, IMPAIRMENT OR MENTAL HEALTH CONDITION	
Total YP reporting a disability, impairment and/or mental health condition**	22%
Vision	<1%

African - Other African ethnicity	1%
Black, Black Scottish or Black British - Caribbean	<1%
Black - Black, Black Scottish or Black British	<1%
Black - Other Black ethnicity	<1%
Arab, Arab Scottish, or Arab British	<1%
Other ethnic group	<1%
Prefer not to say	<1%
Don't know	-
Did not consent to breakdown	12%
RELIGIOUS BELIEFS	
None	47%
Church of Scotland	7%
Roman Catholic	9%
Other Christian	2%
Muslim	3%
Buddhist	<1%
Sikh	<1%
Jewish	<1%
Hindu	-
Pagan	<1%
Other religion	<1%
Prefer not to say	1%
Don't know	1%
Did not consent to breakdown	30%
MARITAL AND CIVIL PARTNERSHIP STATUS	

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Hearing	1%
Mobility	1%
Dexterity	-
Learning, understanding, or concentrating	7%
Memory	<1%
Stamina, breathing or fatigue	1%
Social or communication	2%
Behavioural	2%
Mental health	3%
None of the above	55%
Other	2%
Prefer not to say	2%
Don't know	1%
Did not consent to breakdown	27%

Single	23%
Married	2%
In a civil partnership	<1%
Divorced	<1%
Separated	<1%
Widow	-
Other	26%
Prefer not to say	6%
Don't know	<1%
Did not consent to breakdown	41%
PREGNANCY AND MATERNITY STATUS	
Not pregnant	59%
Pregnant	<1%
Has been pregnant within last 12 months	<1%
Prefer not to say	1%
Don't know	1%
Did not consent to breakdown	39%

* For SIMD profile, the number in brackets denotes the percentage of young people accessing our core services (excluding training and accreditation) from each SIMD bracket. The number outside the brackets includes those accessing our training and accreditation programmes, which are delivered throughout Scotland, including to organisations who pay for our services and in less deprived communities.

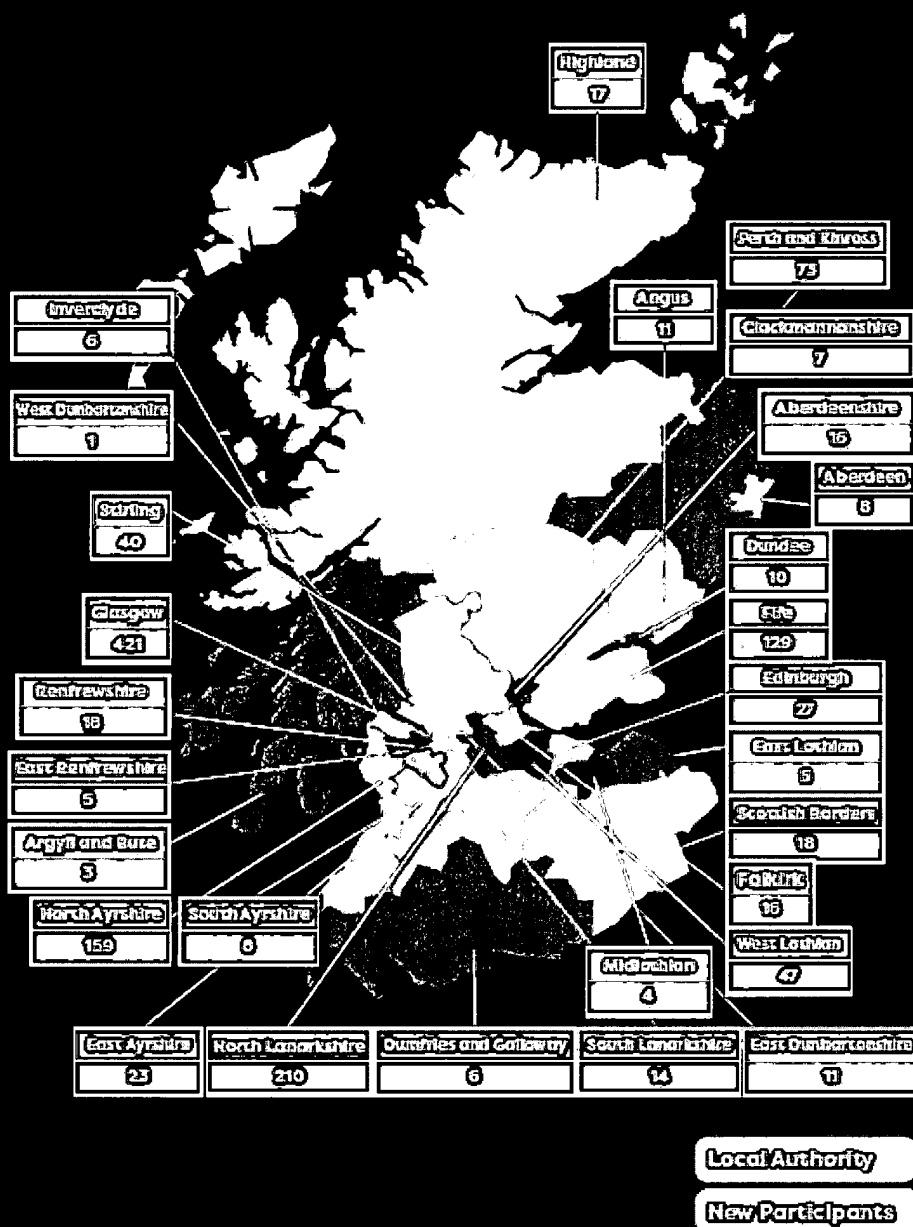
* Note that young people may report more than one condition listed and so percentages against each disability will not combine to give the overall total. This figure is the total young people reporting any one or more disability, impairment, and/or mental health condition overall. This statistic excludes 'prefer not to say' and 'don't know' responses, and those who did not consent to their data being gathered for this purpose.

**For analysis purposes, we have grouped all categories other than 'White (Scottish)' and 'White (Other British)' as ethnic minority. This statistic excludes 'prefer not to say' and 'don't know' responses, and those who did not consent to their data being gathered for this purpose.

SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Local Authority Breakdown



SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

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 adequate 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.


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 20 October 2022 and signed on their behalf by:

DocuSigned by:

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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 2022

Opinion

We have audited the financial statements of Scottish Sports Futures (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), 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 2022, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2022

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 contained in 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 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 33, 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.

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.

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2022

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations;

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance; and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2022

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

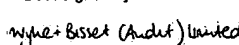
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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.

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.

DocuSigned by:

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

168 Bath Street
Glasgow
G2 4TP

Date 20 October 2022

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 2022
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations and legacies	4	31,423	-	31,423	30,761	-	30,761
Charitable activities	5	146,344	931,258	1,077,602	31,225	967,488	998,713
Other trading activities	6	13,812	-	13,812	5,212	-	5,212
Other incoming resources	7	1,336	1,986	3,322	1,672	18,835	20,507
Total Income		192,915	933,244	1,126,159	68,870	986,323	1,055,193
Expenditure on:							
Raising funds							
Other trading activities	8	25,361	-	25,361	16,898	14,631	31,529
Charitable activities	9	67,559	1,017,738	1,085,297	2,891	764,711	767,662
Total Expenditure		92,920	1,017,738	1,110,658	19,789	779,402	799,191
Net income/(expenditure)		99,995	(84,494)	15,501	49,081	206,921	256,002
Transfers between funds		(899)	899	-	6,400	(6,400)	-
Net movement in funds		99,096	(83,595)	15,501	62,272	55,481	200,521
Funds reconciliation							
Total Funds brought forward	18	214,044	354,570	568,614	158,563	154,049	312,612
Total Funds carried forward	18	313,140	270,975	584,115	214,044	354,570	568,614

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

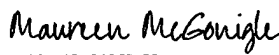
All income and expenditure derive from continuing activities

SCOTTISH SPORTS FUTURES**BALANCE SHEET AS AT 31 MARCH 2022**


	Note	2022 £	2021 £
Fixed assets:			
Tangible assets	14	12,746	10,239
Current assets:			
Debtors	15	10,900	18,979
Cash at bank and in hand	21	683,224	722,855
Total current assets		<u>694,124</u>	<u>741,834</u>
Liabilities:			
Creditors falling due within one year	16	<u>(122,755)</u>	<u>(183,459)</u>
Net current assets		571,369	558,375
Net assets		<u>584,115</u>	<u>568,614</u>
The funds of the charity:			
Unrestricted funds	18	313,140	214,044
Restricted funds	18	<u>270,975</u>	<u>354,570</u>
Total funds		<u>584,115</u>	<u>568,614</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 and authorised for issue on 20 October 2022 and signed on their behalf by:

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Name: Maureen McGonigle

DocuSigned by:

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Name: George Walker

Company Number: SC343830 (Scotland)

SCOTTISH SPORTS FUTURES**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2022**

	Note	Total Funds 2022 £	Total Funds 2021 £
<i>Cash flows from operating activities:</i>			
Net cash (used in) / provided by operating activities	20	(34,502)	204,374
<i>Cash flows from investing activities:</i>			
Proceeds from disposal of fixed assets		2,751	5,619
Purchase of other fixed assets		(7,880)	(10,246)
Net cash (used in) investing activities		(5,129)	(4,627)
Change in cash and cash equivalents in the year		(39,631)	199,747
Cash and cash equivalents brought forward	21	722,855	523,108
Cash and cash equivalents carried forward	21	683,224	722,855

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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) (effective 1 January 2019), 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.

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).

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

(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.

(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

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

(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.

(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.

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****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 (2021: £nil). No expenses were paid to trustees in the year (2021: £nil).

There have been no other disclosable transactions by any Trustee or other person related to the charity during the year (2021: none).

4. Income from donations and legacies

	2022	2021
	£	£
Sponsorship	30,000	30,000
Donations	1,423	761
	<u>31,423</u>	<u>30,761</u>

5. Income from charitable activities

	2022	2021
	£	£
Provision of sporting facilities, education & training	1,077,602	998,713
	<u>1,077,602</u>	<u>998,713</u>

6. Income from other trading activities

	2022	2021
	£	£
Fundraising events	13,812	5,212
	<u>13,812</u>	<u>5,212</u>

7. Income from other incoming resources

	2022	2021
	£	£
Gain on disposal of fixed assets	1,336	1,672
Coronavirus Job Retention Scheme	1,986	18,835
	<u>3,322</u>	<u>20,507</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****8. Raising funds – expenditure on other trading activities**

	Direct Costs £	Support Costs £	Total 2022 £
Staff Costs	-	25,361	25,361
	-	25,361	25,361

	Direct Costs £	Support Costs £	Total 2021 £
Staff Costs	-	31,529	31,529
	-	31,529	31,529

9. Analysis of expenditure on charitable activities

	Provision of Sporting facilities, education & training £	Total 2022 £
Staff costs	582,608	582,608
Delivery costs	292,676	292,676
Property costs	53,761	53,761
Professional fees	780	780
Vehicle costs	364	364
Evaluation costs	11,667	11,667
Other costs	14,528	14,528
Governance costs (note 10)	15,161	15,161
Support costs (note 10)	113,752	113,752
	<u>1,085,297</u>	<u>1,085,297</u>

	Provision of Sporting facilities, education & training £	Total 2021 £
Staff costs	465,916	465,916
Delivery costs	111,811	111,811
Property costs	54,194	54,194
Professional fees	9,114	9,114
Vehicle costs	763	763
Evaluation costs	11,979	11,979
Other costs	11,877	11,877
Governance costs (note 10)	14,059	14,059
Support costs (note 10)	87,949	87,949
	<u>767,662</u>	<u>767,662</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****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 2022 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	149,184	13,054	136,130	Staff time
Total	149,184	13,054	136,130	

Cost type	Total Allocated 2021 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	127,926	12,793	115,133	Staff time
Total	127,926	12,793	115,133	

Governance costs:

	2022 £	2021 £
Auditor's remuneration	5,090	5,611
Support costs (see above)	13,054	12,793
	18,144	18,404

Allocation of governance and other support costs:	Support Costs £	Governance £	Total 2022 £
Provision of Sporting facilities, education & training	113,752	15,161	128,913
Raising funds	22,378	2,983	25,361
Total allocated	136,130	18,144	154,274

Allocation of governance and other support costs:	Support Costs £	Governance £	Total 2021 £
Provision of Sporting facilities, education & training	87,949	14,059	102,008
Raising funds	27,184	4,345	31,529
Total allocated	115,133	18,404	133,537

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****11. Analysis of staff costs and remuneration of key management personnel**

	2022	2021
	£	£
Salaries and wages	620,015	505,326
Social security costs	50,336	30,453
Pension costs	29,214	23,494
Total staff costs and employee benefits	<u>699,565</u>	<u>559,273</u>

	2022	2021
	£	£
Key management personnel remuneration	<u>184,480</u>	<u>209,144</u>

No employees had employee benefits in excess of £60,000 (2021: Nil).

	2022	2021
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>46</u>	<u>38</u>

12. Net income/(expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation	3,958	5,848
Audit fees	5,090	5,611
(Gain) on disposal of fixed assets	<u>(1,336)</u>	<u>(1,672)</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****13. Government Grants**

	2022	2021
	£	£
Scottish Government – Cashback for Communities	400,404	319,534
Scottish Government – Investing in Communities	42,749	42,043
Big Lottery	-	14,388
National Lottery – Community Fund	-	37,266
Scottish Government – Active training	60,000	-
Scottish Government – Adapt & Thrive	75,000	-
Sportscotland	105,000	105,000
Glasgow City Council	119,277	65,561
Glasgow Life	-	9,725
CJRS Furlough Income	1,986	18,835
	<u>804,416</u>	<u>612,352</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 2021	10,680	25,490	36,170
Additions	7,880	-	7,880
Disposals	-	(25,490)	(25,490)
As at 31 March 2022	<u>18,560</u>	<u>-</u>	<u>18,560</u>
Depreciation			
At 1 April 2021	1,856	24,075	25,931
Charge for the year	3,958	-	3,958
Disposals	-	(24,075)	(24,075)
At 31 March 2022	<u>5,814</u>	<u>-</u>	<u>5,814</u>
Net book value			
At 31 March 2022	<u>12,746</u>	<u>-</u>	<u>12,746</u>
At 31 March 2021	<u>8,824</u>	<u>1,415</u>	<u>10,239</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****15. Debtors**

	2022	2021
	£	£
Trade debtors	1,121	5,591
Other debtors	587	523
Prepayments	1,282	5,185
Accrued Income	7,910	7,680
	<u>10,900</u>	<u>18,979</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	36,616	15,527
Accruals and deferred income	60,276	145,226
Taxation and social security	14,796	13,913
Other creditors	11,067	8,793
	<u>122,755</u>	<u>183,459</u>

17. Deferred income

Included in Accruals and deferred income:

	£
Balance as at 1 April 2021	126,416
Amount released to income earned from charitable activities	(126,416)
Amount deferred in year	7,190
Balance as at 31 March 2022	<u>7,190</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 2022****18. Analysis of charitable funds**

Analysis of Fund movements 2022	Balance b/fwd £	Income £	Expenditure £	Transfers, (Gains) & Losses £	Fund c/fwd £
Unrestricted funds					
Fixed Asset fund	10,239	-	3,958	6,465	12,746
Human Resources ST Fund	15,469	-	-	-	15,469
Education Through					
Cashback	11,503	-	-	(10,710)	793
Diversionsary Programme	8,501	-	-	-	8,501
Shell Twilight Programme	7,500	-	-	-	7,500
Total designated funds	53,212	-	3,958	(4,245)	45,009
General funds	160,832	192,915	88,962	3,346	268,131
Total unrestricted funds	214,044	192,915	92,920	(899)	313,140
Restricted fund					
Core	123,195	289,793	268,695	(86,075)	58,218
SSF Twilight	32,075	170,929	215,364	34,982	22,622
SSF Families Programme	71,042	45,332	91,632	9,970	34,712
Education through	14,340	175,973	142,756	15,766	63,323
Cashback					
SSF Young Leaders	-	29,269	29,269	-	-
SSF Wellbeing	29,315	137,455	115,141	5,700	57,329
Chance 2 Be – Referral	84,603	82,507	152,895	20,556	34,771
Program					
Coronavirus Job Retention	-	1,986	1,986	-	-
Scheme					
Total restricted funds	354,570	933,244	1,017,738	899	270,975
TOTAL FUNDS	568,614	1,126,159	1,110,658	-	584,115

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of charitable funds (continued)

Analysis of Fund movements 2021	Balance b/fwd £	Income £	Expenditure £	Transfers, (Gains) & Losses £	Fund c/fwd £
Unrestricted funds					
Fixed Asset fund	9,788	-	5,848	6,299	10,239
SSF Families Programme	6,556	-	-	(6,556)	-
SSF Referral and Diversionary Programmes	8,913	-	-	(8,913)	-
Human Resources ST Fund	-	-	-	15,469	15,469
Education Through Cashback	6,760	-	-	4,743	11,503
Diversionary Programme	-	-	-	8,501	8,501
Shell Twilight Programme	-	-	-	7,500	7,500
Total designated funds	32,017	-	5,848	27,043	53,212
General funds	126,546	68,870	13,941	(20,643)	160,832
Total unrestricted funds	158,563	68,870	19,789	6,400	214,044
Restricted fund					
Core	70,271	305,473	256,571	4,022	123,195
SSF Twilight	6,990	198,426	177,644	4,303	32,075
SSF Families Programme	33,056	90,511	52,525	-	71,042
Education through Cashback	5,000	136,021	128,104	1,423	14,340
SSF Young Leaders	822	55,065	46,616	(9,271)	-
SSF Wellbeing	37,910	33,909	42,454	(50)	29,315
Chance 2 Be – Referral Program	-	148,083	56,653	(6,827)	84,603
Coronavirus Job Retention Scheme	-	18,835	18,835	-	-
Total restricted funds	154,049	986,323	779,402	(6,400)	354,570
TOTAL FUNDS	312,612	1,055,193	799,191	-	568,614

- 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.
- **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.
- **Human Resources ST Fund** – Funds for short term resourcing needs.
- **Education Through Cashback** – The Education Through Cashback reflects funds to be used for training costs in the upcoming financial year to 31st March 2023.
- **Diversionary Programme** - reflects fund to be used for delivery costs in the upcoming financial year to 31st March 2023.
- **Shell Twilight Programme** - support funding for the financial year ending 31st March 2023.

SCOTTISH SPORTS FUTURES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of charitable funds (continued)

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.
- **SSF Families Programme** – A programme aimed at tackling childhood obesity through a comprehensive family-based education programme.
- **Education Through Cashback** – A unique Scottish Sports Future programme designed, in partnership with Youth Scotland, to share and promote best practice in education through sport approach with coaches and youth workers.
- **SSF Young Leaders** – a youth activity initiative in Glasgow's East End.
- **SSF Wellbeing** - a multi-sport activity with specific mental health and wellbeing content in partnership with SAMH.
- **Chance 2 Be – Referral Programme** - A referral-based, intensive personal development programme, offering safe environments to explore challenges, set goals, and complete accessible training and accreditation.
- **Coronavirus Job Retention Scheme** - to provide monetary support for those staff on furlough.

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	12,746	-	12,746
Debtors	10,900	-	10,900
Cash	412,249	270,975	683,224
Current liabilities	(122,755)	-	(122,755)
	<u>313,140</u>	<u>270,975</u>	<u>584,115</u>
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fixed assets	10,239	-	10,239
Debtors	18,979	-	18,979
Cash	368,285	354,570	722,855
Current liabilities	(183,459)	-	(183,459)
	<u>214,044</u>	<u>354,570</u>	<u>568,614</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****20. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2022	2021
	£	£
Net income for the year (as per the Statement of Financial Activities)	15,501	256,002
Adjustments for:		
(Gain) on disposal of fixed assets	(1,336)	(1,672)
Depreciation charges	3,958	5,848
Decrease in debtors	8,079	12,561
(Decrease) in creditors	(60,704)	(68,365)
Net cash (used in)/provided by operating activities	(34,502)	204,374

21. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	683,224	722,855
Total cash and cash equivalents	683,224	722,855

22. Operating Lease Commitments

At 31 March 2022 the charity had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Due in less than one year	1,958	8,402
Due in > 1 year < 5 years	327	2,281
Total	2,285	10,683

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.

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.