

CHARITY NO: SC034085

COMPANY NO: SC343830 (Scotland)

**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**



SCOTTISH SPORTS FUTURES

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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**SCOTTISH SPORTS FUTURES
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Scottish Sports Futures
Charity Number	SC034085
Company Number	SC343830
Trustees	M McGonigle A Marley A Lynn (Appointed 20/10/22) C Beaton R Gillies D Lowry C Calvert (Appointed 20/10/22) G Walker J Sandhu (Appointed 20/10/22) D Cameron (Resigned 20/10/22)
Chief Executive	Kirsty McNab
Secretary	L Milligan (Resigned 03/02/23)
Principal Office	Suite 3/4 Brook Street Studios 60 Brook Street Glasgow G40 2AB
Independent Auditors	Wylie & Bisset (Audit) Limited 168 Bath Street Glasgow G2 4TP
Bankers	Bank of Scotland 8 Morningside Road Edinburgh EH10 4DD
Solicitors	Burness Paull 31 York Street Glasgow G2 8AS



scottish sports *futures*

Annual Report

Changing Lives Through Sport

2022-2023



SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared with the accounting policies set out in note 1 to the accounts and comply with the charities 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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Young People's Words

"Thank you for everything SSF have done for me. SSF you guys are all my role models. I wish to work with SSF to show young people have a safe place to be."

"I can do more than what I think I can do and I can be myself."

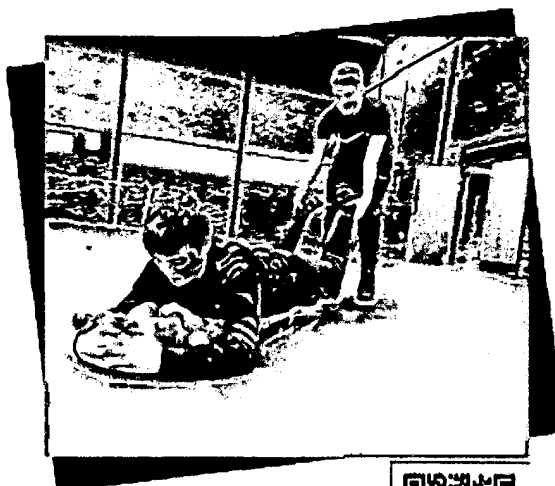
"SSF has helped with my future as it has made me so much more confident."

"Having a blast with the troops and being a part of something I know is good for me."

"The staff make me feel included. I can go to them for anything I really enjoy the sessions every week."

"I liked how we go out and try new things. It's not the same every week, we are always on our feet doing stuff."

"I like how I had the option to do this as it helped me go to school. I liked the opportunity to volunteer. Being out and getting a breather from sitting in a class where teachers don't listen to you. I look forward to it!"



SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Welcome

Maureen McGonigle, Chair

The outstanding growth of Scottish Sports Futures in the past year, continues to position us as one of the top 'Sport for Change' organisations in the country and through our dedicated staff, we are in a strong position to reach further to help young people. The need for partnership working and shared knowledge has never been greater and SSF embraced this with their first conference, Changing Lives Through Sport. This event was followed by our Annual Awards, first since 2020 and showcased the great work and amazing success of our many programmes. Our accredited Education and Training programme allows us to generate income and is positioned to support both practitioners and young people. All of this is testament to the SSF team, those based in the office and those delivering our programmes and as always, our SSF Board.

This year has a planned deficit position of restricted reserves as we caught up with activity and therefore money that had been received in advance and carried forward in the previous two years due to covid restrictions. The team have worked tirelessly to meet all planned targets and achieve transformational outcomes for young people as demonstrated in this report. This resulted in no change to the unrestricted reserve position as all the spend was intentional and planned and the board have no concerns despite this showing in the accounts as a loss.

Andrew Marley, Youth Director

This year, like every other, SSF continues to grow and develop children, young people and families across many communities in Scotland. It is so heart-warming to see the evolution of programmes and people as well as hearing the many success stories and positive pathways people have gained from the direct work and support of SSF. This year SSF has continued to take further steps in supporting the many issues that face young people and families in Scotland and are taking direct action in tackling the adversities and inequalities communities are facing. SSF have also had a large focus on training this year and have been upskilling staff and various organisations through their training modules, in turn creating a more knowledgeable and equipped workforce across Scotland.

It is another proud year for me to see fantastic and inspiring work of everyone involved in SSF and I would like to echo my thanks and gratitude to all the young people, volunteers, staff and partners who truly help to change lives.

Kirsty McNab, Chief Executive Officer

What an incredible year we have had. It has been so good to get back to a world without restrictions so we could focus on connection, celebration and development of our exceptional young people and training others to use sport as the tool to change lives.

Throughout the year young people have achieved multiple qualifications, developed their confidence, aspirations and resilience and it has been my absolute pleasure getting out and about and hearing their stories. Using evidence-based approaches ensures we are needs led and so translating policy and research in to practical 'how to' was the focus of our first ever learning event in February. Huge thanks to our amazing workshop providers and based on feedback and the request for more of the same, we will be building a similar event into our plans moving forward. Being able to have our annual awards night again in 2023 was a personal highlight and once again we were all blown away by the achievements and journeys our young people and partners have been on. Enjoy reading and I look forward to working with you next year.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Charity – Objectives and activities

Changing Lives Through Sport

Our Vision

Scottish Sports Futures' vision is a world where young people have the opportunity to fulfil their potential.

Our Mission

Scottish Sports Futures use the power of sport and physical activity to engage with young people in Scotland and empower them to be confident, healthy and happy.

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 and support them to reach a positive destination.

Our Culture

We are proud to have a culture of hope, that places young people and communities at the heart. We take a dignified approach to supporting our people and deliver ground breaking programmes with love, care and empathy.

Our Values

- Empathy
- Leader
- Passionate
- Inclusive



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Structure governance and management

Board

SSF began 2022 with 7 board members, including a youth director and company secretary. In 2022 there was a resignation from company secretary and one trustee. 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, Equality Diversity Inclusion and Business Sustainability), there is a designated safeguarding champion as well as a youth director.

The serving 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. This has been a critical development as the needs of our young people has intensified.

Following a skills gap analysis exercise and strategic planning sessions an open recruitment took place for 3 new trustees. The organisation is delighted to have inducted and onboarded the following new directors:

- Alan Lynn - SGB, Higher Education experience
- Cat Calvert - Education specialist
- Jaz Sandhu - Equalities specialist, Chair of Equality, Diversity, Inclusion working group

Takes total board to 9 members joining:

Maureen McGonigle – Chair
 George Walker – Vice Char
 Andrew Marley – Youth Director
 Chris Beaton
 Dorothy Lowry
 Robin Gillies



Every year the board undertake a skills and training analysis and a training plan is developed from there. Each new trustee completes a comprehensive induction and onboarding which includes reviewing all governance documents, discussing strategy and business plan. Having terms of reference for each working group, meeting the staff team and board and visiting programmes. Annually the Finance Audit and Risk committee agree any cost of living pay increases, request benchmarking and pay parity exercised be carried out and they set the pay and remuneration for the charity's senior leadership team as a recommendation to the full board for approval.

There are no related parties and a register of trustee interests is updated annually as well as conflict of interest declared at each board meeting.

Trustees have claimed no expenses in this year.

The CEO has delegated responsibility for day to day running the organisation and reports to the

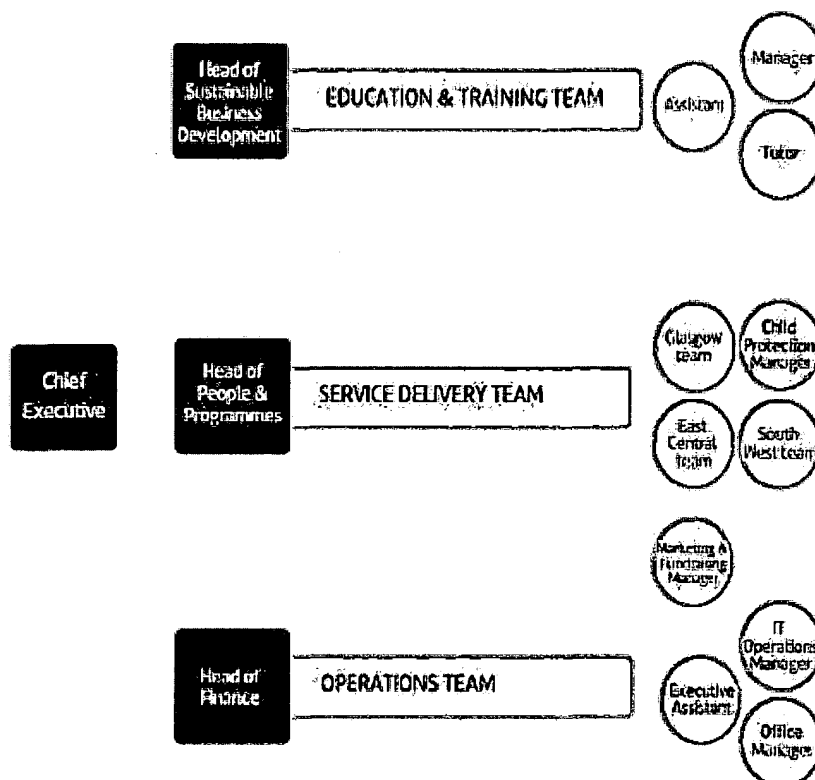
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board every quarter. The governance structure in place is conducive and effective for key decision making and strategic direction of the organisation.

Staffing



- No employees are paid over £60K
- Employees: 27
- Workers: 34
- Total volunteers = 21
- Total volunteer hours = 13,638 from young people including 80 fundraising hrs

- **‘National’ Team review completed**
Result: To dissolve this team from the organisational structure with all programmes now in regional structure. National Manager role therefore made redundant in year with a redundancy payment made.
- **ETC and SSF Wellbeing Workshops**
To become the SSF Education and Training team.

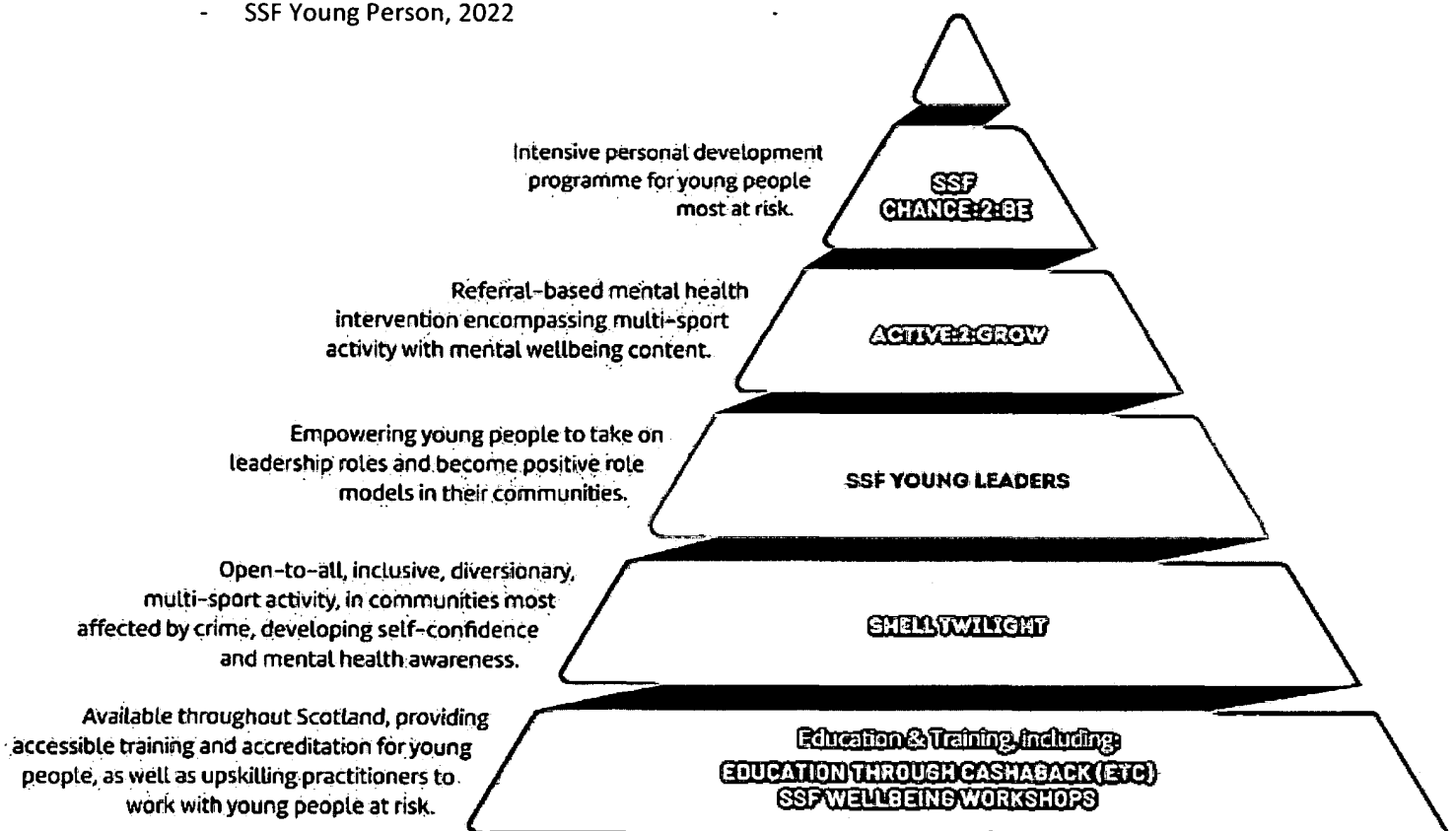
SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****Reference and administrative details**

Senior leadership team with delegated responsibility	
Chief Executive	Kirsty McNab
Head of Finance	Gavin Black
Head of People and Programmes	Rohanna Irvine
Head of Sustainable Business Development	Judith Reid
Names and Addresses of relevant organisations	
Bank – Bank of Scotland	Edinburgh North MO (Morningside)
Solicitors – Burness Paull	31 York Street, Glasgow, United Kingdom, G2 8AS

Our Programmes

"If it wasn't for these sessions, god knows where I'd be."

- SSF Young Person, 2022



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Approach

"It was fun getting to plan the sessions for the summer it gives young people a voice in their own communities.."

- SSF Participant, 2023

Developing People	Improving Health & Wellbeing	Strengthening Communities
Highly skilled staff and board	Work to improve physical and mental health and wellbeing	Partnership working
Young people lead strategic direction	Increase levels of physical activity	Reduce anti social behaviour
Deliver SSF Education & Training to young people and practitioners	Work with expert partners covering topics such as mental health, resilience, suicide, equality & diversity	Support young people to become young leaders & volunteer in their own community

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Year – Achievements and Performance

- 2,387 SSF participants
- 31 local authorities receiving SSF Education & Training
- 1,120 Physical activity and youth work sessions
- 2,970 Qualifications achieved
- 132 SSF education & training courses delivered
- 11 SSF Young Leaders graduated
- 960 Hours of evening provision
- 3,200 Hours of alternative curriculum provision
- 1,870 Hours on mentoring mental health inputs, qualifications, youth work
- 13,638 Hours of volunteering
- 2,290 Hours of physical activity
- £47,414 Spent on food at sessions
- 36 SSF staff trained to be Mental Health First Aiders

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Our Education & Training

Education Through CashBack (ETC)

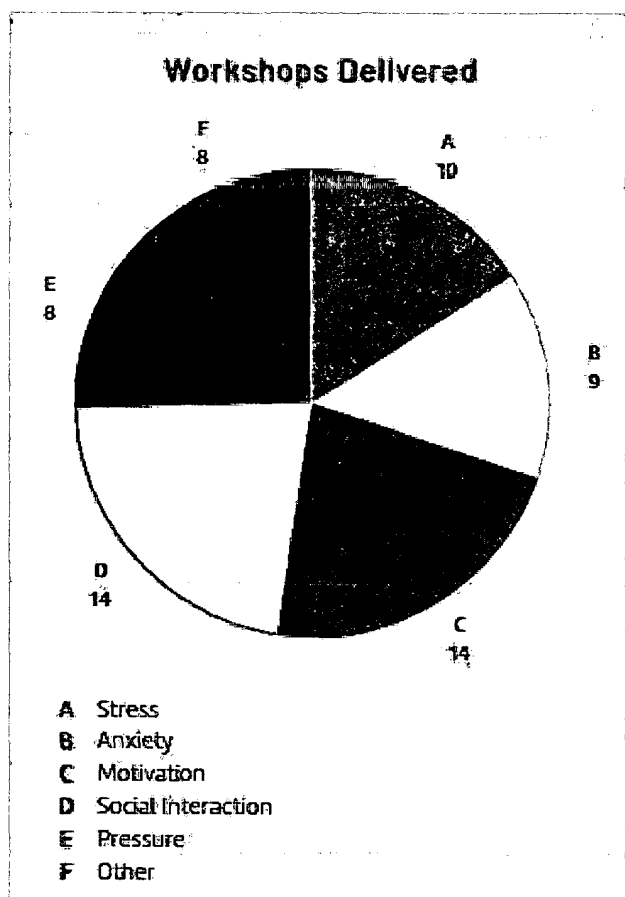
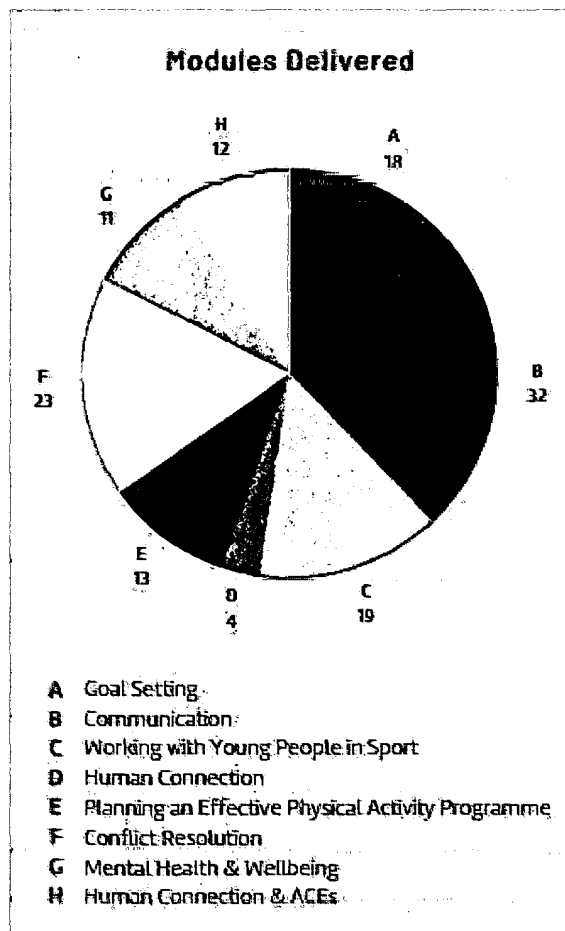
- 1,674 Participants delivered to
- 1,623 SCQF accreditations achieved
- 132 Modules delivered
- 57 Educational institutions delivered to

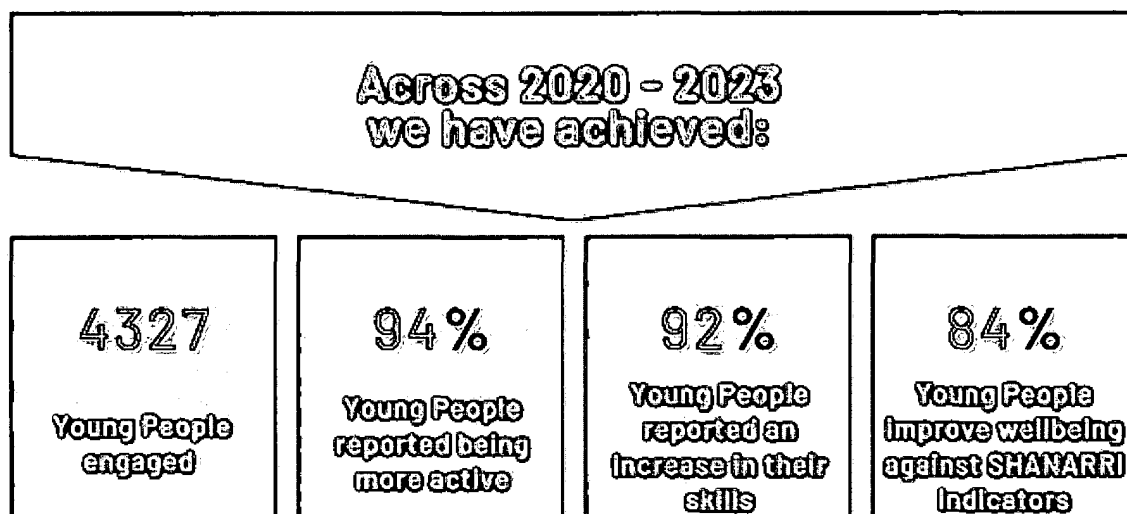
"The tutors were excellent. Very engaging and understood how to facilitate the groups learnings whilst understanding the needs of individuals."

SSF Wellbeing Workshops

- 448 Participants delivered to
- 1,108 Individual workshop completions
- 63 Workshops delivered

"I have enjoyed this much more than sitting in a classroom to learn."



SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****Our 3-year strategy summary**

In 2019 and 2020 we carried out a comprehensive consultation to create a new strategy and programmes tailored with young people to meet their needs. We translated this into our income generation business plan which we were delighted to be granted funding for. This took us in a new direction with a regional infrastructure for the first time and a triangle of provision to allow young people to progress within our programmes. One month prior to launching our activities, with newly recruited staff the world experienced a global pandemic. This meant that suddenly, and consistently for the next 2 years, we had to adapt plans and re-profile investment in collaboration with our SSF Young Leaders and our families and we are exceptionally grateful to all funders who allowed us to do so.

SSF have worked incredibly hard throughout the last 3 years to mitigate and tackle the ongoing effects of COVID-19 on young people and communities across Scotland to ensure that they received the best possible opportunities to reach and sustain a positive destination.

We have been committed to ensuring we are Developing People, Improving Health and Wellbeing and Strengthening Communities through our Changing Lives Through Sport and trauma informed approach. Despite the pandemic, we have exceeded our aims and many of our original and revised targets including logging 20,894 young person volunteer hours. Due to the hard work of our team, we navigated and responded to the ongoing and growing needs of our young people and communities post COVID-19.

In direct response to the pandemic and subsequent cost of living crisis and growing need we have:

- Worked with wellbeing ambassadors to update and digitalise wellbeing workshops to allow for online delivery
- Worked with SAMH and the Scottish Violence Reduction Unit to update SSF Human Connection module to include Adverse Childhood Experiences and Mental Health
- Digitalise all Education and Training modules initially to keep delivery going online and now can offer a hybrid model for learners
- Employed a Child Protection and Wellbeing Manager to support our young people and team

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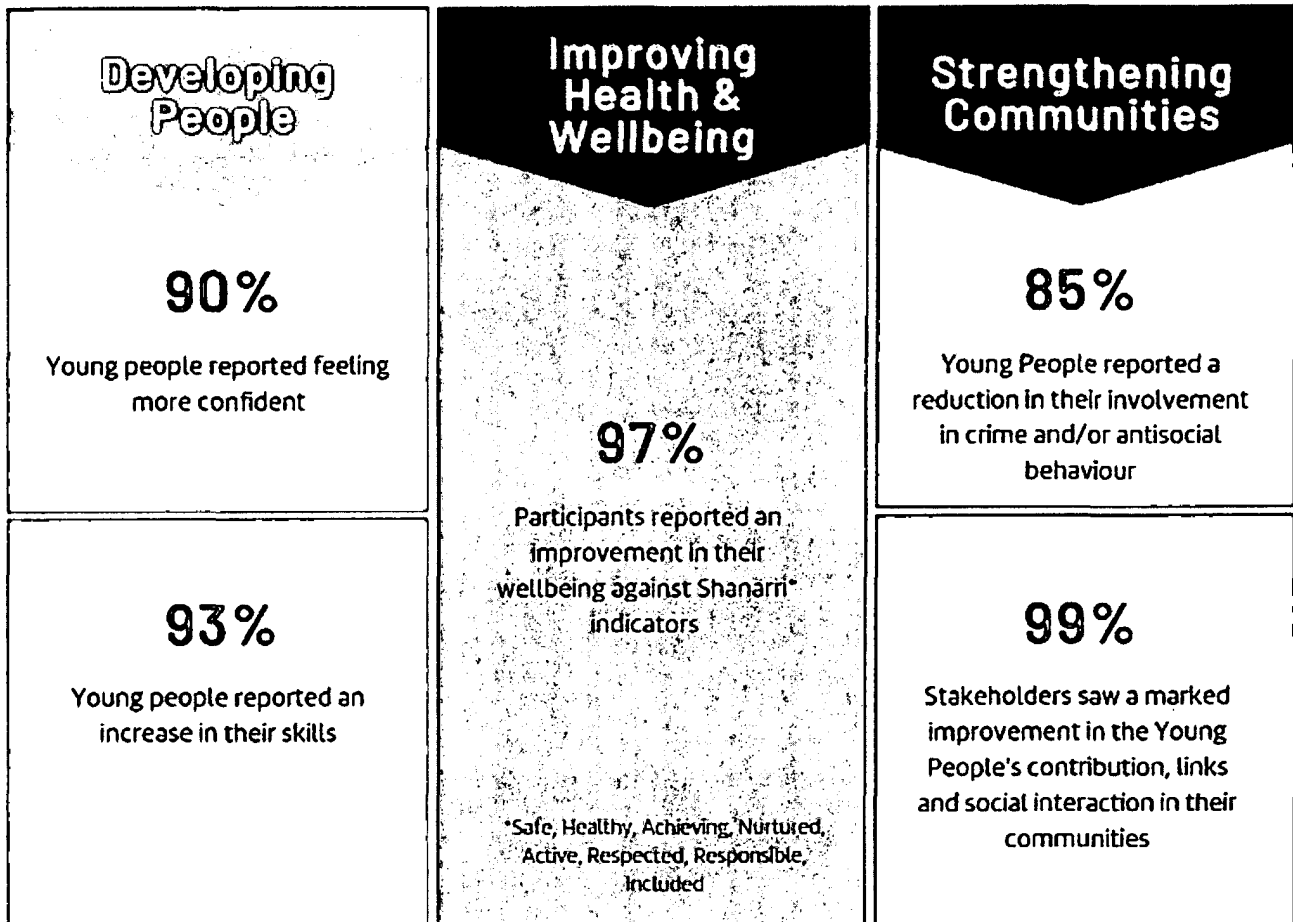
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- Focussed on upskilling our amazing staff team and supporting their mental health and wellbeing
- Provide food at every session to alleviate pressure at home and ensure our young people are not hungry
- Partner with Apparel Xchange to ensure young people have access to free quality sports clothes
- Include Education and Training for all young people, for tangible recognition of learning and supporting them to achieve a positive destination
- Support our SSF Young Leaders with training and volunteer placements to put skills into practice

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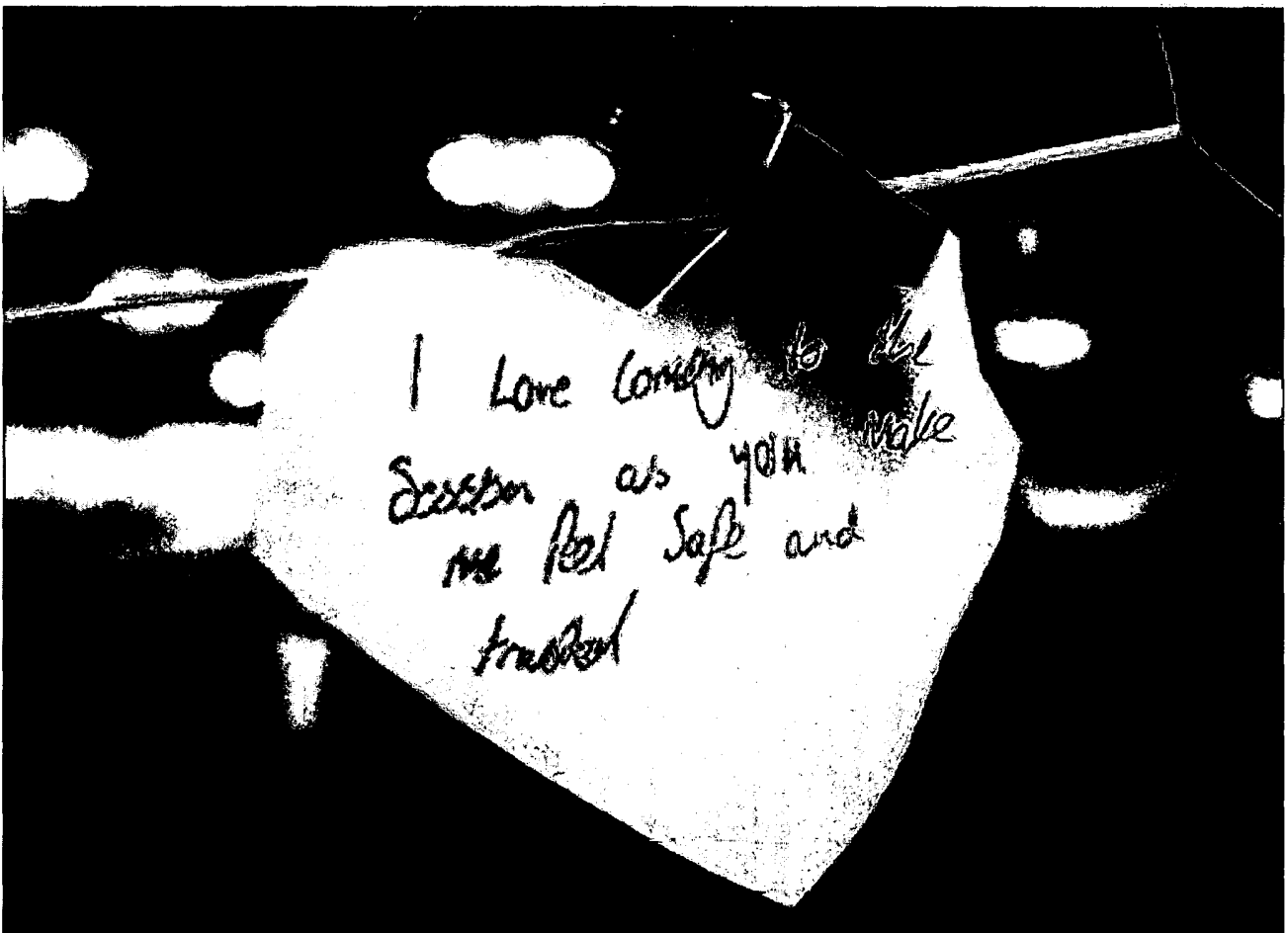
Our Outcomes



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Case Studies



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Education Through CashBack (ETC)

Case Study: North Lanarkshire Active Schools

North Lanarkshire Active Schools worked in partnership with SSF to embed ETC modules into the school curriculum at Bellshill Academy throughout the 2022/23 academic year.

This helped improve pupil attainment by offering over 150 pupils the opportunity to gain practical knowledge, skills and SCQF qualifications outside of a traditional learning environment. Pupils highlighted that being able to participate in interactive modules, tailored to their needs, created a setting they could thrive in.

"I really enjoyed that, much better than sitting in a boring classroom and what we spoke about is going to help me when I play football this weekend."

- SSF Participant, 2022

Through the Sport Leadership Academy we worked with 30 S5-S6 pupils, eager to learn more about sport and leadership. Each participant completed 6 modules, gaining multiple qualifications, accredited to level 4 and 5 on the SCQF framework. Each qualification provides additional credits towards a National 5 award, providing value to the pupils in their leadership role, their academic journey and professional career.

This year the school identified an attainment gap due to a lack of engagement from several S1 and S2 pupils. We delivered the SCQF Level 4 Communication module to 120 pupils residing within the top 25% of areas of multiple deprivation, who have now successfully gained an SCQF qualification.

"The aim of the Leadership Academy for Sport programme as well as offering certified qualifications, has been to provide the students with life skills such as leadership, teamwork, and communication. By embedding the 6 ETC modules into the programme, it has provided the young people the opportunity to understand the wider impact sport can have in people's lives and how they can make a positive contribution to other people."

The students have also had the opportunity to undertake volunteering placements, giving them the confidence to put into practice what they have learned to create a positive impact in their school, local community and for their futures."

- Stuart McLaughlin, Sports Leadership Academy, 2022

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

SSF Wellbeing Workshops

Case Study: Riverbank Primary School

Five SSF Wellbeing Workshops were delivered to Riverbank Primary School in May 2022. The SSF tutors delivered to 53 students who were all in the process of transitioning to secondary school.

From those that took part;

- 79% of the respondents said they thought the workshops had helped to improve their, 'understanding of the benefits of sport and physical activity on mental health and wellbeing'.
- 55% of the respondents then said they were, 'more able to do new things because of the SSF Wellbeing Workshops'.

In January 2023, we returned to Riverbank Primary School to work with their new Primary 6 group and these sessions also went well with 21 students completing the workshops.

With the primary school curriculum more explicit and regular in its inclusion of health and wellbeing, the workshops link in well with this area of Curriculum for Excellence through their physical activity and content.

"I've learned how to work in a team better through Social Interactions and how to communicate with people better."

- Riverbank Primary School participant, 2022

"The team were highly receptive to learning, discovering, and sharing what they knew. They worked together in teams to complete a series of physical tasks in which topics of pressure, anxiety, and communication were introduced and challenged. They all smashed it!"

- Anthony Manfredi, SSF Youth Worker, 2022

"P6 enjoyed the mix of physical activity and chance to talk more about topics we cover in health and wellbeing."

- Daria Jarrett, Riverbank Primary School Teacher, 2022

casual and fun
different activities
new people
Activity games
Range
group tasks
interactive people fun
different way lot
Yes activities
communication exercises

*Above: From Lead to Succeed participants, 2022.
Participant responses to 'What did you enjoy about the workshop?'*

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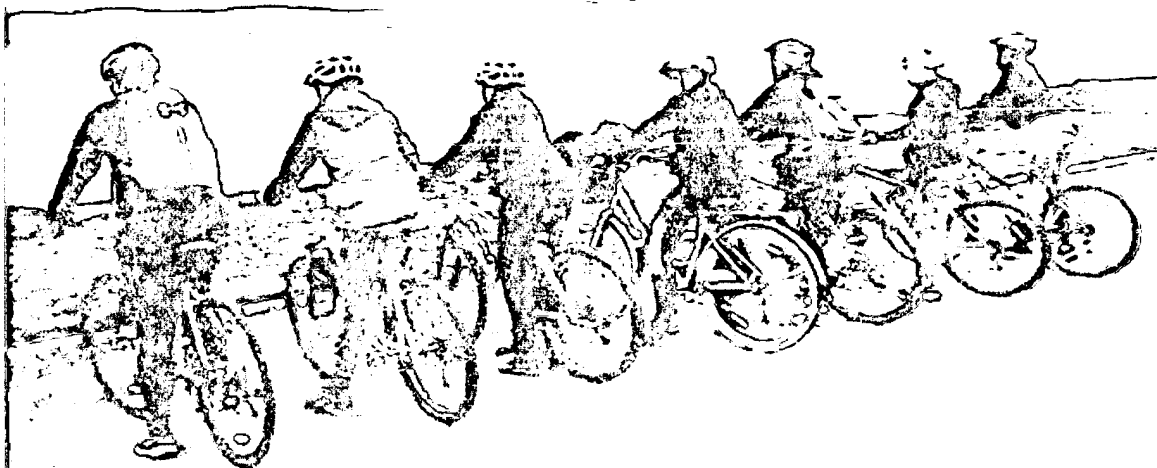


REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Developing People

Developing People

Case Study: SSF Young Leaders Residential Trip



"The highlight from this weekend was the improved self-confidence of the young people which developed across both days. This is a direct result of the range of activities and workshops delivered which expanded their comfort zones and allowed the young people to believe that they can do whatever they put their mind to.

Alongside this, having a safe environment allowed young people to be themselves, make new friends and develop as individuals, all whilst having fun!"

Quoted by [Name], SSF Young Leaders Residential Trip, 2023

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Case Study: SSF Young Leaders Residential Trip

Fifteen young people from Fife and Stirling attended a residential weekend at **sportscotland's** National Sports Centre, Largs in February 2023. The aim of the weekend was to allow the young people to connect and build positive relationships with each other in a supported environment, whilst engaging in physical activity. Over 3 days, the SSF Young Leaders focused on developing their leadership skills through various physical activities.

This residential provided all of our SSF Young Leaders with the skills, knowledge and understanding of the programme as well as understanding and identifying their strengths which they can utilise during the programme.

- We built trust and support with each young person to allow them to push themselves in a safe setting.
- We gave young people a chance to take part in a range of sport and physical activities. As well as provide the opportunity for them to participate in new experiences to broaden their skills and knowledge.
- All young people achieved an SCQF accreditation in Goal-Setting

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

DAY 1

Games Training

The young people took part in new games and session delivery ideas. This provided them with an insight into how coaches and youth workers lead sessions. For some, these will be taken back into future SSF sessions where they will share ideas with other participants.

DAY 2

Ferry to Isle of Cumbrae

For some of the young people this was their first experience going on a ferry. Upon arrival, we rented multi person bikes to cycle around the island, developing resilience and teamworking skills. Many of them were apprehensive about the trip, yet they all worked together and supported each other through it.

Mindset Workshop

The young people were encouraged and supported to participate in a cold-water therapy session. Despite this being completely out of their comfort zones, they felt the benefits of the session and had an open mind about doing it again!

Archery & Team Building Activity

For many of the young people this was their first-time trying archery, for some they thrived in this activity as they had to remain focused and concentrate on the target. They all excelled in taking on leadership roles throughout both activities.

DAY 3

Education & Training: Goal Setting

All young people gained an SCQF accreditation in Goal Setting. During this, they learned about different aspects of goal-setting both in and out of a sporting context which they could utilise in their roles as SSF Young Leaders moving forward.

Walk & Talk

During this time, the young people were split into groups to go for walk around the grounds, to consolidate and reflect on everything they had learned over the course of the trip.

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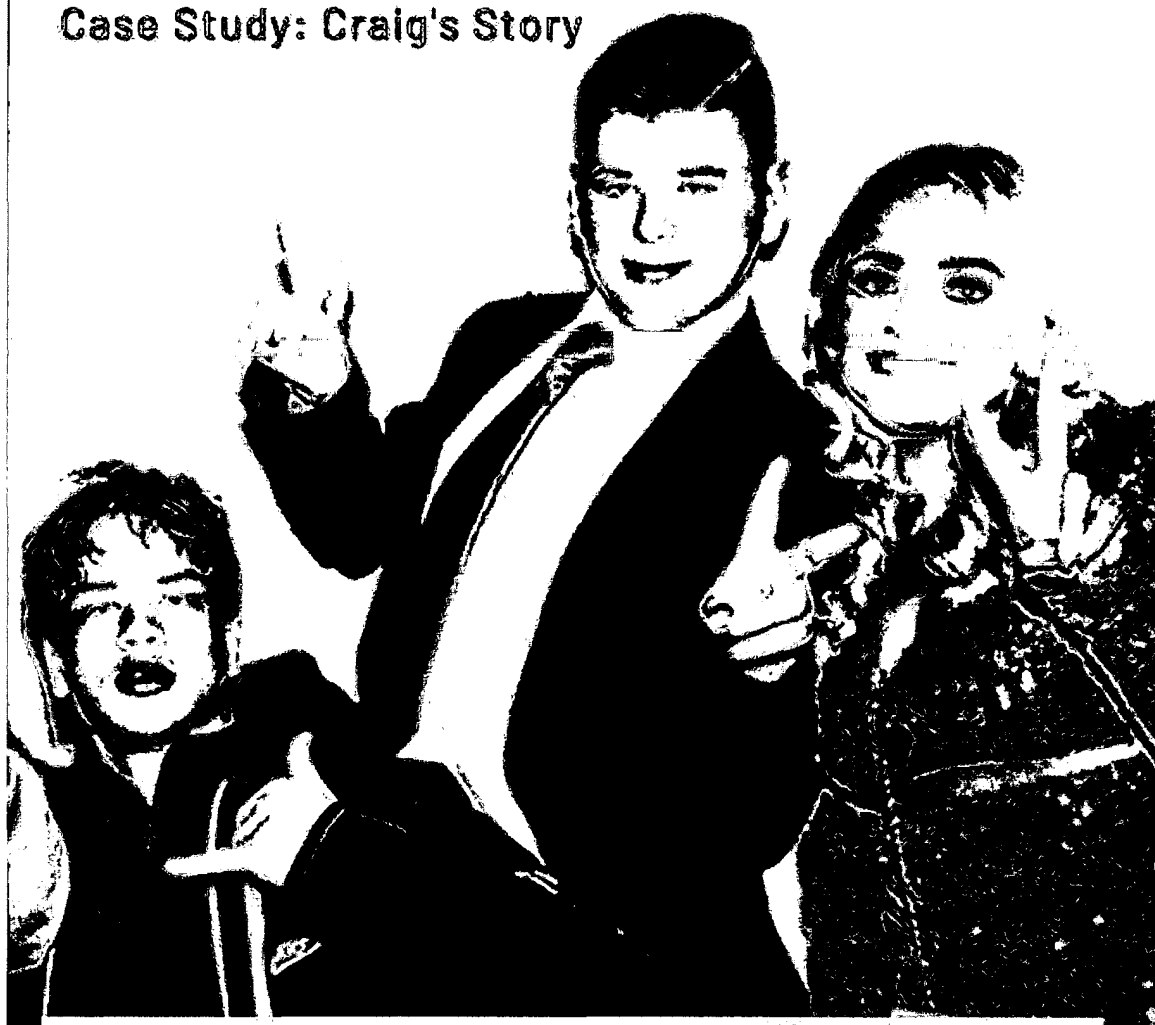


REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Improving Health & Wellbeing

Improving Health & Wellbeing

Case Study: Craig's Story



“My journey started with SSF before when I was going through a mental health problem. I had no confidence, I was scared and lonely. But when I joined SSF I had been given so many opportunities, I had confidence to speak up. I wasn't scared and my life has been better and I have had so many people supporting me with my journey with SSF.”

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"Craig is an exceptional young person who has been involved in multiple SSF programmes throughout the last year where he has continually worked towards his goals. He has shown dedication, strength and is now positively contributing to his community. He is a true role model for the younger participants and is such a pleasure to work alongside."

- Ahmed Mumin, SSF Youth Development Coordinator, 2023

Craig (15), Glasgow, became involved with SSF as he struggled with his mental health. He had low self-esteem and lacked confidence however he always thrived in physical activity settings. Involved in multiple Scottish Sports Futures programmes over the last year, Craig developed his confidence, communication, and social skills and became a role model for the younger participants.

Challenging himself on a weekly basis, Craig worked with SSF Youth Workers to understand his personal development needs and goals for him to work on during the SSF programme.

Upon reflection, Craig wanted to reduce his risk-taking behaviours and subsequently he integrated back into his community and positively contribute.

He recently took part in the first SSF Young Leaders residential, where he flourished and made new friends within the programme whilst also taking part in 4 workshops and gaining his Dynamic Youth Award qualification. Moving forward, Craig will continue on the SSF Young Leader programme and volunteer with local community partners where he will further continue his development and be supported by SSF. Craig is an inspirational young person who has worked extremely hard over the past year to challenge himself and work towards positive outcomes for himself.

"When he was taking part in the activities, his confidence soared. This helped him make new and lasting friendships. With every Active:2:Grow session he came to, his confidence grew leaps and bounds."

- Zoe Leverage, SSF Lead Youth Worker, 2023



***Craig participating in come-and-try
Wheelchair Basketball session
at the SSF National Event.**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Strengthening Communities

Strengthening Communities

Case Study: Partnership spotlight on North Ayrshire Council Extended Outreach Service & North Ayrshire Active Schools



“ I think SSF is a wonderful organisation that truly understands what communities need. ”

ETC External Tutor, 2023

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The impact of the work which SSF has delivered would not have been possible without the support and collaboration of our regional partners. As an organisation we recognise the importance of adopting a collaborative approach to delivery, and ensuring we can work together to maximise the impact of our service delivery for our young people and their communities.

This year we have worked with the North Ayrshire Council Extended Outreach Service, as well as North Ayrshire Active Schools to adopt a collaborative approach to the delivery of programmes in North Ayrshire. This meant we could specifically target young people from across North Ayrshire who have been excluded from mainstream education and are at the most risk of becoming further socially excluded and potentially entering the criminal justice system.

Utilising the knowledge and expertise of both services provided a more efficient way to engage and build relationships with the young people. This has allowed us to support them to engage in their own learning and development through the implementation of a sport for change approach, which uses sport and youth work to engage with the young people in a non-traditional educational environment.

Through this partnership we were able to establish a network of support around the young people, including multiple points of contact to assist with their learning and development over the course of the programme and beyond. This was very effective in ensuring that we could adopt a person-centred approach, tailoring the programme to the needs of each young person.

"One of the most positive aspects of SSF has been the wide range of activities the young people were able to access and experience. The group's interest was held week-in-week-out, due to each session being a different experience to remember."

- Sam White, North Ayrshire Council, Extended Outreach, 2023

The SSF staff were very positive in their attitudes towards getting involved in all activities with the young people. This effectively strengthened our aim of creating and maintaining an equal environment within the group, where young people and staff work alongside each other. Reinforcing the fact that we're all in it together, working hard and encouraging each other to succeed! An excellent few weeks!

- Alan McAtee, North Ayrshire Council, Extended Outreach, 2023

The partnership with the North Ayrshire Council Extended Outreach Service and North Ayrshire Active Schools has been amazing. With their support we have been able to engage with and support some of the most at-risk young people in the local authority.

- Alan Hendry, SSF Regional Manager, 2023

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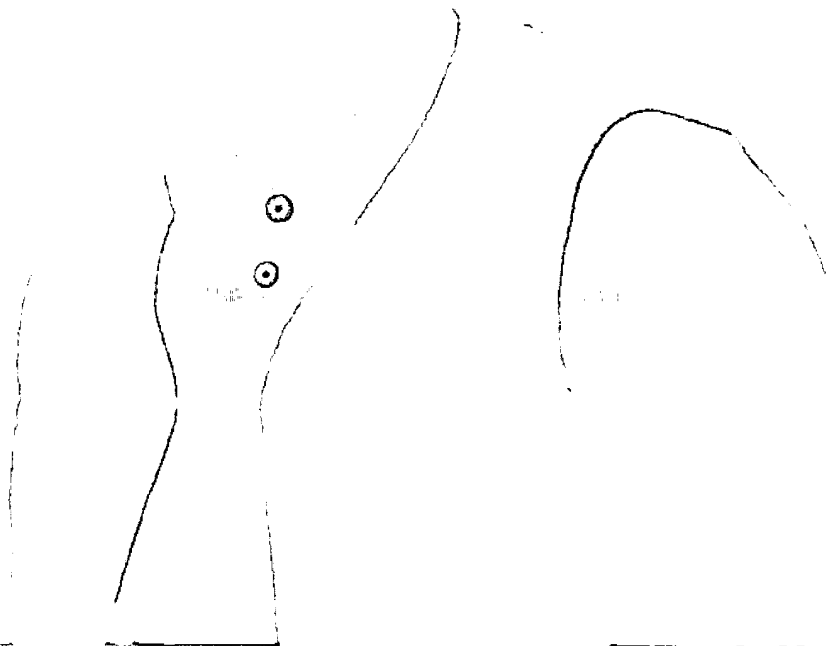


REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Participant to Professional

Participant to Professional

Case Study: Precious James Miene



66

The personal and developmental growth I have experienced whilst working with SSF; from not playing basketball at all, to playing and coaching competitively; from being shy and introverted, to outgoing and willing to speak at events. They have allowed me to recognise that it is ok to not be the best, it is okay to fail as long as you continue to address them. My story should stand as testament that as long as you're trying, you're already succeeding.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Growing up I felt like I struggled with a lot of darkness surrounding family life and my early childhood experiences. I lived in an abusive household and witnessed how difficult things were for my mum on a regular basis. We migrated from Nigeria to London initially, then to Edinburgh and finally to Glasgow. It was difficult at home and I struggled to accept that my mum was struggling and all I wanted to do was help.

I wanted to find some sort of salvation, happiness and wanted to make friends. I was in a place with so much uncertainty, but no one knew what was going on.

Thankfully, I met a group of amazing individuals who were part of Scottish Sports Futures. This largely created the foundations which would change my life.

Upon learning of the SSF programme during a session at my school, I decided to attend their open day alongside my diverse group of friends. We continued to attend the sessions, and this would later encourage other youths from minority backgrounds to join in. It quickly became a place where community was created, where young people did not feel isolated and enabled connections.

Through sport and youth work I found people who cared, asked questions about me, my interests, and my aspirations. Understandably, my mum couldn't be that person because she had so much going on.

Through the SSF programme I grew in confidence, having engaged in training opportunities, volunteering and running my own basketball club. I was in receipt of the support I had wanted and needed for a long time. Volunteering and engaging with SSF youth workers enabled me to identify which direction I wanted to take in life - that being the engineering field.

I applied for college and was accepted. However, the environment wasn't the greatest, there were not a lot of people of colour so I stood out. People tried to belittle me, put me down, it did not feel good. But it was a stepping stone. I knew my goal, I knew where I was going.

I achieved my NC and then took a year out where I volunteered with SSF to gain work experience before continuing further education. Thereafter, Ally helped me to apply for colleges and I was into mechanical engineering at City of Glasgow then into university. With dedication and determination, I am proud to say I gained my university degree in Computer-Aided Mechanical Engineering.

I'm 26 now, I'm still growing, reflecting and putting that learning into my practice.

Reflection has allowed me to realise that I fear failure, I never want to feel like I'm not good enough. There have been so many things that have happened to me out-with my control so I continue to focus my efforts to overcome the things I can have control of.

I am passionate about the work I do with young people in our community, and hope to continue to make a positive impact on the lives of those I come into contact with, both in and out-with the SSF programme.

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

In SSF, there are a wealth of like-minded people with a shared ethos of helping others to achieve their goals. This motivated me as a tool to help people.

I am privileged to have become a part of creating the diversity observed within SSF, and hope to continue to influence young people of every race, colour and religion to attend young development programmes like SSF as the benefits are endless.

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****Our Finance**

	<i>2022/23 (£)</i>	<i>Increase from last year</i>
<i>Income</i>	1,424,857	26%
<i>Expenditure</i>	1,576,098	42%
<i>Training Modules</i>	29,190	53%

Financial Review

SSF was still feeling the financial effects of covid and with the support of funders had built up significant restricted reserves. This year was the final year for many multi-year grants and as restrictions had eased these reserves were utilised and spent and this resulted in a planned significant deficit in the year. Though the accounts show an overall loss this was mainly in restricted funds and was planned in year 3 of a 3 year strategy and funder investment cycle as we caught up with delivery and spent funds that had been carried forward because of previous years restrictions on planned activity due to COVID.

The nature of the sector SSF works in means that the organisation relies on significant grant income. The Trustees and Senior Leadership team seek to secure multi-year funding to ensure meaningful relationships with the young people it works with. There is also a requirement to fill short-term gaps or develop new areas of work through one-off grants and more traditional methods of fundraising. Like many, the charity was impacted by the Harpur Trust vs Brazel case and this resulted in changes being made to how the sessional workers were managed. All bids and costs for future activity reflect these changes.

The charity aims to hold three months' operating reserves to protect against unexpected costs, ensure a strong cash flow and allow the Trustees to invest in new areas of work as required. The Trustees define operating reserves as Total Funds divided by Total Expenditure in the year. The charity currently holds Operating Reserves of 3.41 months.

This is a change from previous years and reflects the current environment that the charity works in as well as the type of funding the charity receives.

The Trustees hold their reserves in cash in several bank accounts to benefit from FSCS Protection. Banks that hold SSF funds are checked to ensure that they are ethical and share the values of SSF. No funds held on behalf of others.

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Funders

Thank you to all who have funded, donated, and invested in us. With your support we have been able to achieve incredible impact for young people and we are forever grateful.

- BBC Children in Need
- Clyde Gateway
- Comic Relief: Ahead of the Game
- Fife Council: Active Schools
- Forteviot Charitable Trust
- Garfield Weston Foundation
- Glasgow City Council: Glasgow Communities Fund
- Glasgow University Students Association (Shinty)
- North Ayrshire: Active Schools
- Scottish Government: Active Scotland
- Scottish Government: Cashback for Communities
- Scottish Government: Investing in Communities
- Shell UK
- sportscotland
- Sweaty Betty Foundation
- The Robertson Trust

Our Fundraising & Corporate Relationships

A total of £92,000 was raised this year through fundraising. Thank you to our supporters who have supported SSF and participated in the annual Ultimate Challenge and Tenner to Tons.

Our Charity of The Year partnerships have been instrumental, thank you to;

- Blue Parrot
- East of Scotland University Air Squadron
- Edinburgh University
- Glasgow University Sports Association
- Team Morrison - Curling Team
- The Open St Andrews Golf Links Trust
- Thistles Shopping Centre (Stirling)
- Waitrose (Milngavie)

We remain grateful to Barclays for their continued support with our fundraising efforts, both financially and through participation on our Fundraising Steering Group.

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Fundraising

Case Study: The Open St Andrews Golf Links Trust

Our Fundraising

Case Study: The Open St Andrews Golf Links Trust



SCOTTISH SPORTS FUTURES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Ahead of the historic 150th Open at St Andrews, Callaway revealed the unique Staff Bag designed by a local student, which was used by 34 players at this monumental championship. Budding artists from two St Andrews schools – Madras College and St Leonards – were commissioned by Callaway and St Andrews Links to design a St Andrews inspired golf bag, and 17-year-old Iona Turner had her winning design chosen by Callaway executives and a team of Staff Professionals. The Tour pro judging panel included Danny Willett, the 2021 Alfred Dunhill Links champion, and Min Woo Lee, the 2021 abrdn Scottish Open champion.

As an extension of the design challenge, larger than life sculptures of the final 10, celebrating the creative excellence of pupils from each school, were positioned in various locations around St Andrews running up to The Open. Iona's winning design takes inspiration from many of St Andrews' iconic and recognisable landmarks, including the famous Swilcan Bridge on the 18th hole of The Old Course, and the town's beautiful seafront location.

Following the conclusion of The Open, the 10 sculptures from The Big Bag Trail were auctioned at a special evening event at St Andrews on July 19 2022, with all proceeds going to Children's Hospices Across Scotland (CHAS) and Scottish Sports Futures (SSF).



"We're delighted to have been involved in such an exciting and innovative project as the Big Bag Trail and would like to thank Callaway, St Andrews Links Trust and everyone else involved for raising an incredible amount of money that will make a real difference in people's lives through the power of sport."

- Kirsty McNab, Chief Executive Officer, Scottish Sports Futures

"Seeing the designs created by the young artists for the first time gave us a real sense that we were on the road to something special."

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We're delighted to have raised so much money for two such worthy causes, while also promoting the incredible community spirit that surrounds the home of golf."

- Neil Howie, President, Callaway EMEA

Our Communications

- 12% Increase in Twitter followers
- 580,500 Twitter impressions
- 13% Increase in Facebook followers
- 124,000 Facebook Reach
- 34% Increase in Instagram followers
- 32% Increase in LinkedIn followers
- 44,815 Website views

Over the last year we have used social media to:

- Stay in touch with and support our young people
- 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 campaigns such as: #SportHour, #NoWrongPath, International Women's Day, Red Nose Day, Volunteers Week, Challenge Poverty Week, Mental Health Awareness Week
- Share key learning, success and case studies
- Promote tickets and success of our internal SSF events: #SSFconference2023, #SSFawards2023, SSF National Multi-Sport Event

Our Recognition

Press Coverage

- **Our Environmental Sustainability** - [SSF/Apparel Xchange Clothing Donation Drive](#)
- **Our Fundraising** - [St Andrews Golf Links: the Big Bag Trail](#)
- **Our Young People Recognition** - [Chloe Lawson MBE Recipient](#)
- **Our Research** - [Trauma & Poverty: Post COVID-19 challenges affecting vulnerable young people in Scotland](#)
- **Shell Twilight** - [Fife Programme Launch](#)

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Awards

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

- **The Herald & GenAnalytics Diversity Awards WINNER**
Diversity in Sport
- **Glasgow Business Awards FINALISTS**
Green Champion
Sustainable Development
Net Zero
Fair & Healthy Workplace

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

SSF Events

SSF Conference & Learning Event



SSF Awards



SSF National Event

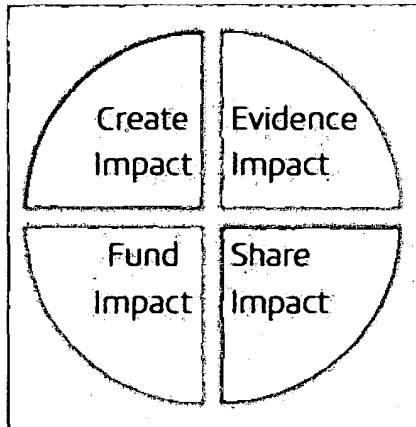


SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Future Plans



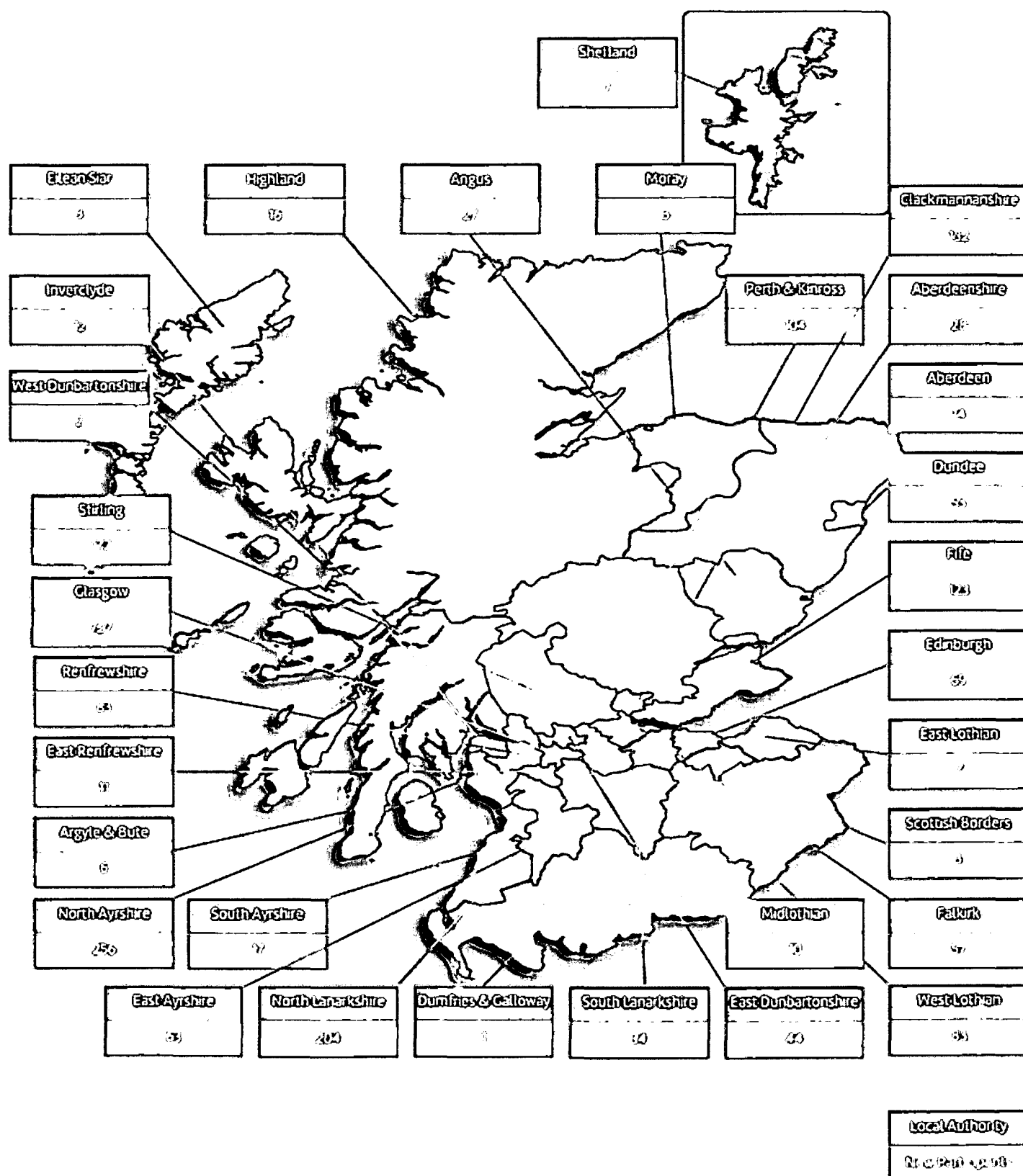
Understanding the needs, trends, who we are, and why we are best placed to do the work.

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 2023/24...

- We will continue to support young people to fulfil their potential
- We will continue to support the ongoing development and wellbeing of staff
- We will finalise and share our 2023-26 strategy
- We will increase inclusion and diversity in our programmes, staff and board
- We will continue to support and upskill the sector with SSF Education and Training
- We will gain CIMPSA endorsement for Education and Training (Mental Health and ACEs)
- We will grow our SSF Education and Training tutor workforce
- We will source new Charity of the Year Partnerships where values align
- We will share our evidence-based approaches to achieving outcomes
- We will hold an annual awards night
- We will increase active travel
- We will work on developing programmes and focus on quality assurance

Our 2023 – 2026 Strategy can be found here - [About Us - Scottish Sports Futures \(ssf.org.uk\)](https://www.ssf.org.uk/about-us)



SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Partners

We love working in partnership with likeminded organisations and have focused on shared learning, relevance and purpose of these relationships in the last year. Here are some examples of these relationships:

Basketball Scotland, Scottish Football Association and Scottish Rugby Union

- We have delivered a mix of ETC modules to young people through SSF Tutors and Basketball Scotland staff who have been trained to deliver ETC modules.
- Basketball Scotland has taken the lead role in delivering evening basketball provision for local young people in the Easterhouse community with support from SSF.
- We delivered a mix of online and in person ETC modules to young people participating in the SFA Volunteer Inspire Programme across the East, Central and West SFA Regions.
- We delivered Adverse Childhood Experiences and Human Connection module to SFA practitioners.
- We've worked with Scottish Rugby to train several of their Development Officers to deliver ETC modules within their Cashback Schools of Rugby and associated community rugby clubs.
- Fully trained Development Officers from Scottish Rugby have been delivering ETC modules to young people and we have processed these SCQF accreditations through Glasgow Kelvin College.

Celtic Foundation

- We have worked with the Celtic Foundation to cross-refer young people into personal development and employability programmes.
- The Celtic Foundation have provided pathways for young people who have completed the SSF Chance:2:Be programme, supporting them to gain further accreditation and training opportunities.

SAMH, sportscotland, Scottish Violence Reduction Unit

- Working with these national organisations has resulted in shared learning, joined up approaches to delivery, expert training for SSF staff, SSF delivering topic based learning on ACEs and Mental Health within the sport and youth work sectors to upskill practitioners.

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****External Evaluation**

The University of the West of Scotland are the external evaluators for Scottish Sports Futures CashBack project.

Young people are living through unprecedented times and the services being provided by Scottish Sports Futures (SSF) are acting as a barrier to the harms that have been, and are, unfolding since the Covid-19 pandemic and the ongoing cost-of-living crisis. The main findings that emerged from this year's evaluation of SSF are regarding the impact of Covid-19 and how SSF are building experiences with young people, helping them re-engage with society.

Many of the findings from the previous year's evaluation (21/22) have been replicated within this report. Prior to discussing the findings of this year's (22/23) evaluation the main findings that have been replicated are listed:

- The environments that the young people come from are disproportionately affected by crime, poverty, and lack of suitable leisure activities. SSF continue to work with the ideal population for Cashback for Communities funding.
- Young people in attendance have complex needs and experience isolation, loneliness, boredom, lack of opportunities, and report high levels of mental illness.
- Discussions of violence and safe and unsafe places was still situated within hegemonic understandings of place as being territorial. Young people reported that safety was about the people who occupied the spaces. The issue of women's safety was raised again as an area which requires further focus.
- SSF continues to be an impetus for change in young people's lives across Scotland and acts as a barrier to the above issues.

SSF develop meaningful experiences that allow people to connect with those around them, develops resilience, improves well-being, builds acceptance for difference, creates opportunities, and allows young people to engage in opportunities that are wider than themselves. Not only are SSF achieving their outcomes and helping young people transition to positive destinations, but they are helping young people transition back to society.

SSF overachieved regarding meeting the six outcomes they were evaluated against:

- Outcome 1: Young people build their confidence and resilience, benefit from strengthened support networks and reduce risk-taking behaviour. "
- Outcome 2: Young people develop their physical and personal skills.
- Outcome 3: Young people's health and well-being improves.
- Outcome 4: Young people participate in activity which improves their learning, employability, and employment options (positive destinations). "
- Outcome 5: Young people contribute positively to their communities.
- Outcome 6: Young people are diverted from criminal behaviour or involvement with the criminal justice system.

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The impact of SSF is far wider than that of those who attend their sessions or education programmes. SSF have a ripple effect within Scotland by providing trauma-informed education to children, young people and practitioners. This knowledge and trauma informed practices are then passed onto those who attend their sessions resulting in thousands of children and young people feeling understood, being seen, and feeling a part of society.

The main themes that emerged this year were “building” and “developing”. Young people in a post-pandemic Scotland have lost many experiences that allow them to grow and develop into confident and resilient citizens. As such, it is being reported that there is a mental health crisis concerning young people and as a society we need to address this.

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****Our Annual Outcomes****Young people improve their confidence**

Young people report increased confidence	85%
Young people report they are able to do new things	90%
Other stakeholders report increasing confidence	100%

Young people build resilience and aspirations

Young people feel more positive about themselves, their lives, or their futures	86%
Young people feel more able to tackle problems and overcome challenges	85%
Other stakeholders report increases in young people's resilience	90%
Other stakeholders report increases in young people's aspirations	97%
Young people feel more positive about themselves, their lives, or their futures	86%

Young people have strengthened support networks

Young people build positive relationships with others	93%
Young people feel more supported by others in their community	87%
Young people report increased knowledge and access of local services available to them	77%

Young people and families develop physical and personal skills

Young people report an increase in their skills	93%
Other stakeholders report young people's skills increasing	100%
Total accreditations completed by participants	2668
Total individuals completing accreditation	1741

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

Young people take part in training	1476
Young people take part in learning	1476
Young people progress to employment	28
Young people report their attendance and/or attainment at school improving	78%
Other stakeholders report improved attendance of young people at school	62%
Other stakeholders report improved attainment of young people at school	68%
Young people progress to positive destinations	232

Young people improve their health and wellbeing

Young people report increases in wellbeing against SHANARRI indicators	97%
Other stakeholders report increases in young people's wellbeing against SHANARRI indicators	97%

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

Families report making healthier choices	92%
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Young people contribute positively to their communities

Young people volunteer in their communities	177
Young people contribute volunteer hours	13638
Young people complete community focussed awards	255
Young people feel their contribution, links with communities, and social interaction are improving	65%
Other stakeholders report improvement in young people's contribution, links with communities, and social interaction	99%
Young people have a heightened sense of belonging to a community	47%
Young people have increased motivation to positively influence their community	36%

Young people and families build connections with their local community

Families receive information on local services	32
Families receive information on healthy low-cost food choices	32

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*	85%
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Young people are more physically active

Participants report being more active since taking part in SSF activities	100%
Families report increased awareness of physical activity opportunities in their local area	75%
Parents/carers report increased confidence in promoting physical activity and play in the home	100%

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Equalities Data

AGE PROFILE

Under 10	5%
10 - 15 years	44%
16 - 18 years	37%
19 - 24 years	6%
Over 24 years	7%

SIMD PROFILE

0-5% (Most deprived)	20%
0-10%	55%
0-20%	80%
0-30%	85%
0-40%	90%
0-50%	93%
50-100% (Least deprived)	7%

GENDER REASSIGNMENT

<i>Does gender differ from that assigned at birth?</i>	
Yes	4%
No	58%
Prefer not to say	3%
Don't know	1%
Did not consent	33%

SEX IDENTITY

Male	44%
Female	36%
Non-binary	<1%
Prefer not to say	2%
Don't know	1%
Did not consent	18%

SEXUAL ORIENTATION

Heterosexual / Straight	58%
Gay / Lesbian	1%
Bisexual	2%
Other	<1%
Prefer not to say	4%
Don't know	1%
Did not consent	33%

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****DISABILITY/ IMPAIRMENT/MENTAL HEALTH CONDITION***

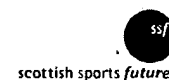
Vision	1%
Hearing	<1%
Mobility	1%
Dexterity	-
Learning, understanding, or concentrating	6%
Memory	<1%
Stamina, breathing or fatigue	2%
Social or communication	2%
Behavioural	1%
Mental Health	2%
None of the above	41%
Other	3%
Prefer not to say	8%
Don't know	9%
Did not consent	28%

RELIGIOUS BELIEFS

None	45%
Church of Scotland	5%
Roman Catholic	7%
Other Christian	2%
Muslim	1%
Buddhist	<1%
Sikh	<1%
Jewish	<1%
Hindu	<1%
Pagan	<1%
Other religion	<1%
Prefer not to say	4%
Don't know	3%
Did not consent	33%

MARITAL & CIVIL PARTNERSHIP STATUS

Single	45%
Married	4%
In a civil partnership	2%
Divorced	<1%
Separated	<1%
Widow	<1%
Other	7%
Prefer not to say	5%
Don't know	3%

SCOTTISH SPORTS FUTURES**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

Did not consent	34%
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PREGNANCY & MATERNITY STATUS

Not pregnant	58%
Pregnant	2%
Has been pregnant within last 12 months	<1%
Prefer not to say	3%
Don't know	2%
Did not consent	36%

ETHNICITY

Total young people from a minority ethnic group (including white minority ethnic groups)**	11%
White - Scottish	67%
White - Other British	2%
White - Irish	<1%
White - 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	<1%
Asian, Asian Scottish, or Asian British - Chinese	<1%
Asian, Asian Scottish, or Asian British - Other	<1%
African - African, African Scottish, or African British	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	2%
Don't know	1%
Did not consent	20%

SCOTTISH SPORTS FUTURES



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

*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 2023

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 7 September 2023 and signed on their behalf by:

DocuSigned by:
Maureen McGonigle
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Name: Maureen McGonigle


SCOTTISH SPORTS FUTURES


REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023





scottish sports *futures*


 [ScottishSportsFutures](https://www.facebook.com/ScottishSportsFutures)


 [@SSF_2000](https://twitter.com/SSF_2000)

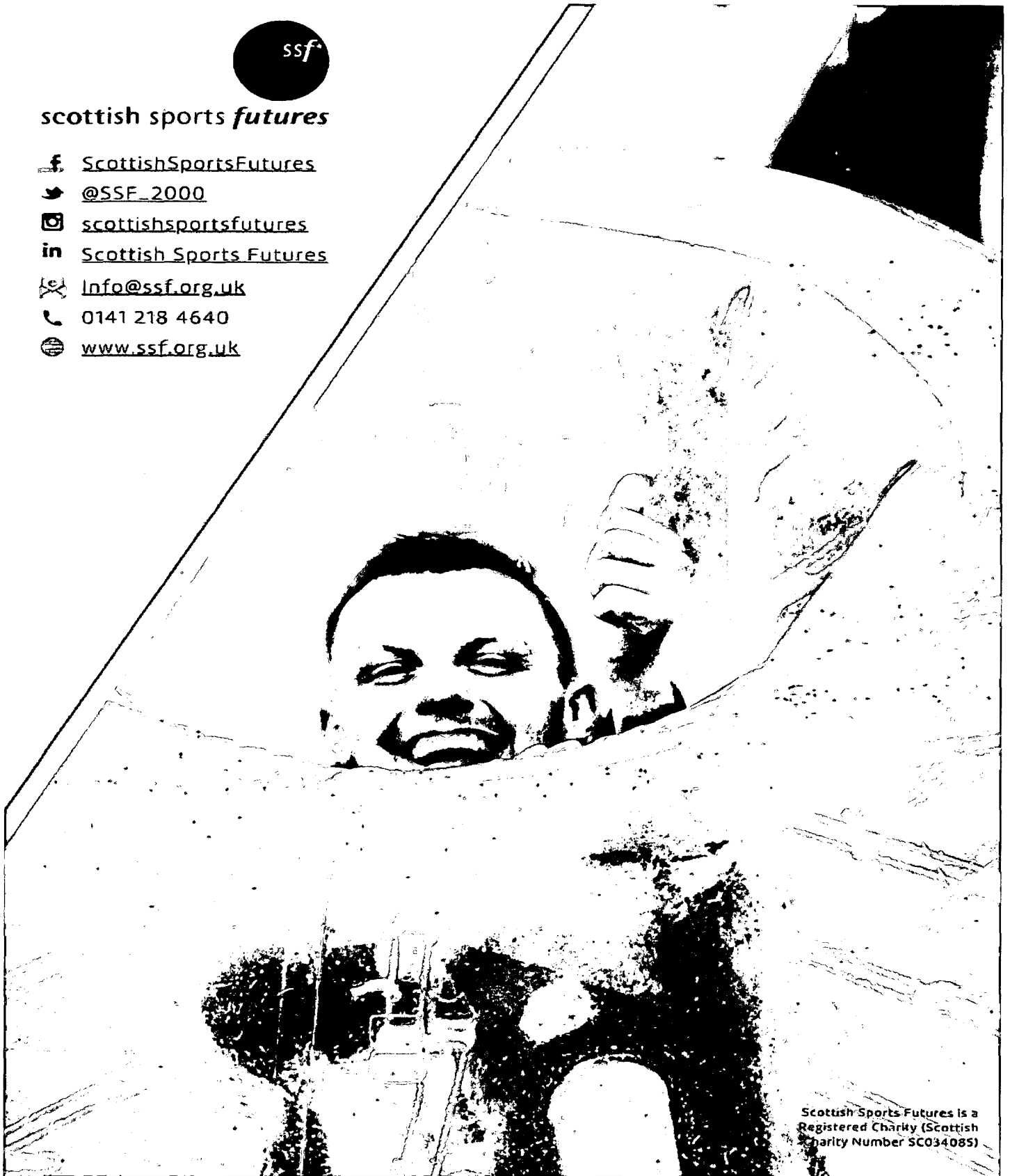
 [scottishsportsfutures](https://www.instagram.com/scottishsportsfutures)

 [Scottish Sports Futures](https://www.linkedin.com/company/ScottishSportsFutures)

 Info@ssf.org.uk

 0141 218 4640

 www.ssf.org.uk



Scottish Sports Futures is a
Registered Charity (Scottish
Charity Number SC034085)

SCOTTISH SPORTS FUTURES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Scottish Sports Futures (the 'charitable company') for the year ended 31st March 2023 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 2023, 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 2023

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 47, 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 2023

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 2023

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/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit>. 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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Mark Mulholland FCCA
Senior statutory auditor
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date 7 September 2023

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 2023
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Donations and legacies	4	128,116	-	128,116	31,423	-	31,423
Charitable activities	5	56,086	1,217,581	1,273,667	146,344	931,258	1,077,602
Other trading activities	6	19,074	-	19,074	13,812	-	13,812
Other incoming resources	7	-	-	-	1,336	1,986	3,322
Total Income		203,276	1,217,581	1,420,857	192,915	933,244	1,126,159
Expenditure on:							
Raising funds							
Other trading activities	8	21,270	-	21,270	25,361	-	25,361
Charitable activities	9	187,207	1,363,621	1,550,828	67,559	1,017,738	1,085,297
Total Expenditure		208,477	1,363,621	1,572,098	92,920	1,017,738	1,110,658
Net (expenditure)/income		(5,201)	(146,040)	(151,241)	99,995	(84,494)	15,501
Transfers between funds		-	-	-	(899)	899	-
Net movement in funds		(5,201)	(146,040)	(151,241)	99,096	(83,595)	15,501
Funds reconciliation							
Total Funds brought forward	18	313,140	270,975	584,115	214,044	354,570	568,614
Total Funds carried forward	18	307,939	124,935	432,874	313,140	270,975	584,115

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 2023**

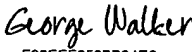
	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	14	17,277	12,746
Current assets:			
Debtors	15	32,645	10,900
Cash at bank and in hand	21	536,182	683,224
Total current assets		<u>568,827</u>	<u>694,124</u>
Liabilities:			
Creditors falling due within one year	16	<u>(153,230)</u>	<u>(122,755)</u>
Net current assets		415,597	571,369
Net assets		<u>432,874</u>	<u>584,115</u>
The funds of the charity:			
Unrestricted funds	18	307,939	313,140
Restricted funds	18	<u>124,935</u>	<u>270,975</u>
Total funds		<u>432,874</u>	<u>584,115</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 7 September 2023 and signed on their behalf by:

DocuSigned 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 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<i>Cash flows from operating activities:</i>			
Net cash (used in) operating activities	20	(135,802)	(34,502)
<i>Cash flows from investing activities:</i>			
Proceeds from disposal of fixed assets		-	2,751
Purchase of other fixed assets		(11,240)	(7,880)
Net cash (used in) investing activities		(11,240)	(5,129)
Change in cash and cash equivalents in the year		(147,042)	(39,631)
Cash and cash equivalents brought forward	21	683,224	722,855
Cash and cash equivalents carried forward	21	536,182	683,224

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (continued)

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 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 2023

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 2023****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 (2022: £nil). No expenses were paid to trustees in the year (2022: £nil).

There have been no other disclosable transactions by any Trustee or other person related to the charity during the year (2022: none).

4. Income from donations and legacies

	2023	2022
	£	£
Sponsorship	40,700	30,000
Donations	87,416	1,423
	<u>128,116</u>	<u>31,423</u>

5. Income from charitable activities

	2023	2022
	£	£
Provision of sporting facilities, education & training	1,273,667	1,077,602
	<u>1,273,667</u>	<u>1,077,602</u>

6. Income from other trading activities

	2023	2022
	£	£
Fundraising events	19,074	13,812
	<u>19,074</u>	<u>13,812</u>

7. Income from other incoming resources

	2023	2022
	£	£
Gain on disposal of fixed assets	-	1,336
Coronavirus Job Retention Scheme	-	1,986
	<u>-</u>	<u>3,322</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****8. Raising funds – expenditure on other trading activities**

	Direct Costs £	Support Costs £	Total 2023 £
Staff Costs	-	21,270	21,270
	-	21,270	21,270

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

9. Analysis of expenditure on charitable activities

	Provision of Sporting facilities, education & training £	Total 2023 £
Staff costs	733,215	733,215
Delivery costs	561,072	561,072
Property costs	59,789	59,789
Professional fees	180	180
Evaluation costs	11,667	11,667
Other costs	14,737	14,737
Governance costs (note 10)	23,092	23,092
Support costs (note 10)	147,076	147,076
	<u>1,550,828</u>	<u>1,550,828</u>

	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>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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 2023 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	183,845	18,385	165,460	Staff time
Total	183,845	18,385	165,460	

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	

Governance costs:	2023 £	2022 £
Auditor's remuneration	7,593	5,090
Support costs (see above)	18,385	13,054
	25,978	18,144

Allocation of governance and other support costs:	Support Costs £	Governance £	Total 2023 £
Provision of Sporting facilities, education & training	147,076	23,092	170,168
Raising funds	18,384	2,886	21,270
Total allocated	165,460	25,978	191,438

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

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****11. Analysis of staff costs and remuneration of key management personnel**

	2023	2022
	£	£
Salaries and wages	747,574	620,015
Social security costs	76,867	50,336
Pension costs	33,611	29,214
Total staff costs and employee benefits	<u>858,052</u>	<u>699,565</u>

	2023	2022
	£	£
Key management personnel remuneration	<u>217,629</u>	<u>184,480</u>

No employees had employee benefits in excess of £60,000 (2022: Nil).

	2023	2022
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>54</u>	<u>46</u>

12. Net income/(expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	6,709	3,958
Audit fees	7,593	5,090
(Gain) on disposal of fixed assets	<u>-</u>	<u>(1,336)</u>

13. Government Grants

	2023	2022
	£	£
Scottish Government – Cashback for Communities	612,062	400,404
Scottish Government – Investing in Communities	43,569	42,749
Scottish Government – Active training	-	60,000
Scottish Government – Adapt & Thrive	-	75,000
Sportscotland	193,000	105,000
Fife Council	5,696	-
Glasgow City Council	111,348	119,277
CJRS Furlough Income	-	1,986
Clyde Gateway URC	20,000	-
	<u>985,675</u>	<u>804,416</u>

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

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****14. Tangible Fixed Assets**

	Fixtures, fittings and equipment £	Plant, machinery and motor vehicles £	Total £
Cost or valuation			
At 1 April 2022	18,560	-	18,560
Additions	11,240	-	11,240
Disposals	-	-	-
As at 31 March 2023	<u>29,800</u>	<u>-</u>	<u>29,800</u>
Depreciation			
At 1 April 2022	5,814	-	5,814
Charge for the year	6,709	-	6,709
Disposals	-	-	-
At 31 March 2023	<u>12,523</u>	<u>-</u>	<u>12,523</u>
Net book value			
At 31 March 2023	<u>17,277</u>	<u>-</u>	<u>17,277</u>
At 31 March 2022	<u>12,746</u>	<u>-</u>	<u>12,746</u>

15. Debtors

	2023 £	2022 £
Trade debtors	29,638	1,121
Other debtors	929	587
Prepayments	1,695	1,282
Accrued Income	383	7,910
	<u>32,645</u>	<u>10,900</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,687	36,616
Accruals and deferred income	86,020	60,276
Taxation and social security	21,754	14,796
Other creditors	19,769	11,067
	<u>153,230</u>	<u>122,755</u>

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

17. Deferred income

Included in Accruals and deferred income:

	£
Balance as at 1 April 2022	7,190
Amount released to income earned from charitable activities	(7,190)
Amount deferred in year	19,050
Balance as at 31 March 2023	<u>19,050</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 2023****18. Analysis of charitable funds**

Analysis of Fund movements 2023	Balance b/fwd £	Income £	Expenditure £	Transfers, (Gains) & Losses £	Fund c/fwd £
Unrestricted funds					
Fixed Asset fund	12,746	-	6,709	11,240	17,277
Human Resources ST Fund	15,469	-	-	-	15,469
Education Through Cashback	793	-	-	-	793
Diversionary Programme	8,501	-	-	-	8,501
Shell Twilight Programme	7,500	-	-	-	7,500
Total designated funds	45,009	-	6,709	11,240	49,540
General funds	268,131	203,276	201,678	(11,240)	258,399
Total unrestricted funds	313,140	203,276	208,477	-	307,939
Restricted fund					
BBC Children in need Next Steps Fund (Live to Mar 22)	-	-	1,030	1,030	-
BBC CIN (Live) Nov 21-3 years- 105 Wellbeing post	-	10,000	19,992	9,992	-
BBC CIN Main Grant N Ayrshire (22-25)	-	33,738	33,738	-	-
BOS Foundation -Change Grant 032317C (Live)	-	-	33,741	33,741	-
Clyde Gateway (Live)	-	20,000	30,936	10,396	-
Forteviot (Live Mar 23)	-	5,000	4,036	5,000	5,964
Foundation Scotland	-	-	3	3	-
SSF Families Programme	34,712	-	-	(34,712)	-
GCC Glasgow Community Fund 20-23 (Live)	-	111,348	111,348	-	-
Glasgow University - Find a Solution (Live)	-	1,151	1,151	-	-
SSF Twilight	22,622	-	-	(22,622)	-
SG Cashback for Communities (Live)	-	612,062	612,062	-	-
SG ETC Active Scotland Training Fund (Live)	-	-	46,766	58,320	11,554
SG IIC (Investing in Communities) (Live)	-	43,569	54,036	10,467	-
SPIRIT 2012 MENTAL HEALTH (Live)	-	-	6,622	6,622	-
Sport Relief 2020-24 made2Move (Live)	-	137,529	110,618	33,058	59,969
Sportscotland (Live)	-	193,000	256,121	77,561	14,440
Youngstart 20-23 (Live)	-	-	24,245	24,245	-
Core	58,218	-	-	(58,218)	-
Education through cashback	63,323	-	-	(63,323)	-
SSF Wellbeing	57,329	-	-	(57,329)	-
Chance 2 Be	34,771	-	-	(34,771)	-
Sweaty Betty (Fife)	-	2,000	46	-	1,954
The Robertson Trust (live)	-	25,000	14,453	-	10,547
Garfield Weston Foundation	-	20,000	-	-	20,000
Glasgow Chamber of Commerce - Step up to Net Zero (Live)	-	3,184	2,677	-	507
Total restricted funds	270,975	1,217,581	1,363,621	-	124,935
TOTAL FUNDS	584,115	1,420,857	1,572,098	-	432,874

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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					
Cashback	14,340	175,973	142,756	15,766	63,323
SSF Young Leaders	-	29,269	29,269	-	-
SSF Wellbeing	29,315	137,455	115,141	5,700	57,329
Chance 2 Be – Referral					
Program	84,603	82,507	152,895	20,556	34,771
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

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.
- **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.
- **Diversionsary 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.

b) Restricted funds comprise:

- **BBC Children in need Next Steps Fund (Live to Mar 22)** - A youth activity initiative in Glasgow's East End.
- **BBC CIN (Live) Nov 21-3 years- 105 Wellbeing post** - Running costs of the organisation including overheads and management costs.
- **BBC CIN Main Grant N Ayrshire** - This three-year grant will fund the salary of one existing full time Regional Manager in North Ayrshire.
- **BOS Foundation -Change Grant 032317C (Live)** - A unique Scottish Sports Futures programme designed, in partnership with Youth Scotland, to share and promote best practice in the Education Through Sport approach with coaches and youth workers.
- **Clyde Gateway (Live)** - Pilot to identify barriers to female participation in sporting activities and to inform future engagement of an under-represented group.

SCOTTISH SPORTS FUTURES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

- **Forteviot (Live Mar 23)** - A health and citizenship-led primary school programme using sport as a tool to share positive lifestyle messages with 10-12 year olds.
- **Foundation Scotland** - Development and delivery of on-line mental wellbeing workshops
- **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.
- **GCC Glasgow Community Fund 20-23** - This award is to be used for staff and operational costs only in Glasgow City Council Area.
- **Glasgow University – Find a Solution** - Fund a researcher to produce Impact of Poverty on Scotland's Young People report.
- **SG Cashback for Communities** - Provide Twilight, Young Leaders, Chance2Be and Education through Cashback (ETC) programmes in Glasgow, North Ayrshire, Fife and Stirling, with ETC throughout Scotland.
- **SG ETC Active Scotland Training Fund** - To allow Scottish Sports Futures to continue to increase the understanding of Adverse Childhood Experiences (ACEs) and engagement from the sport and physical activity sector.
- **SG Investing in Communities** - Across the Cranhill and Easterhouse areas of Glasgow, Scottish Sports Futures will deliver support services targeted at families who would benefit from building their confidence around health and wellbeing and how they can apply good practice in their everyday life.
- **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.
- **Spirit 2012 Mental Health** - Support the training development of wellbeing ambassadors and the implementation of mental health focussed resources.
- **Sport Relief 20-24 Made 2 Move** - This targeted referral-based programme will work in partnership with SAMH to offer young people physical activity as a tool to support positive mental and physical wellbeing.
- **SportScotland** - To identify, plan and deliver shared priorities for sport and physical activity.
- **Young Start 20-23** - To deliver Health and Wellbeing programmes in the East End of Glasgow
- **Core** – To provide the core activities of the organisation.
- **Sweaty Betty (Fife)** - Girls on the Pitch programme to lead more girls to be physically active.
- **The Robertson Trust** - Grant towards the cost of a Youth Development Co-ordinator in North Ayrshire.
- **Garfield Weston Foundation** - Grant for operational costs.
- **Glasgow Chamber of Commerce - Step up to Net Zero** - Fund a position to start organisational transition to net zero.
- **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.
- **Transfers** - The transfers in and out of restricted funds in the year follows an exercise to break restricted projects down into individual funders.

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****19. Net assets over funds**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	17,277	-	17,277
Debtors	32,645	-	32,645
Cash	411,247	124,935	536,182
Current liabilities	(153,230)	-	(153,230)
	<u>307,939</u>	<u>124,935</u>	<u>432,874</u>
	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>

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

	2023 £	2022 £
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(151,241)	15,501
Adjustments for:		
(Gain) on disposal of fixed assets	-	(1,336)
Depreciation charges	6,709	3,958
(Increase)/Decrease in debtors	(21,745)	8,079
Increase/(Decrease) in creditors	30,475	(60,704)
Net cash (used in) operating activities	<u>(135,802)</u>	<u>(34,502)</u>

21. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	536,182	683,224
Total cash and cash equivalents	<u>536,182</u>	<u>683,224</u>

SCOTTISH SPORTS FUTURES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****22. Operating Lease Commitments**

At 31 March 2023 the charity had annual commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Due in less than one year	12,732	1,958
Due in > 1 year < 5 years	26,710	327
Total	<u>39,442</u>	<u>2,285</u>

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.