

**CHARITY NO: SC034085**

**COMPANY NO: SC343830 (Scotland)**

**SCOTTISH SPORTS FUTURES  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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## **SCOTTISH SPORTS FUTURES**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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# **SCOTTISH SPORTS FUTURES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name</b>	Scottish Sports Futures	
<b>Charity Number</b>	SC034085	
<b>Company Number</b>	SC343830	
<b>Trustees</b>	<div> <div>M McGonigle</div> <div>L Milligan</div> <div>A Marley</div> <div>D Cameron</div> <div>A Harkness</div> <div>C Beaton</div> <div>R Gillies</div> <div>D Lowry</div> <div>K Sawers</div> <div>G Walker</div> <div>D Kaye</div> </div> <div> <div>Appointed 04/06/2020</div> <div>Resigned 03/06/2020</div> <div>Appointed 20/09/2021</div> <div>Resigned 03/06/2020</div> </div>	
<b>Chief Executive</b>	Kirsty McNab	
<b>Secretary</b>	<div>D Kaye</div> <div>L Milligan</div> <div>Until 03/06/20</div> <div>From 03/06/20</div>	
<b>Principal Office</b>	The Legacy Hub 301 Springfield Road Glasgow G40 3LJ	
<b>Independent Auditors</b>	Wylie & Bisset (Audit) Limited Chartered Accountants 168 Bath Street Glasgow G2 4TP	
<b>Bankers</b>	Bank of Scotland 8 Morningside Road Edinburgh EH104DD	
<b>Solicitors</b>	Harper Macleod LLP The Ca'd'oro 45 Gordon Street Glasgow G1 3PE	

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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



## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Chair's Report**

Working through an extremely challenging year which has had an impact on everyone, it is heartening to know that those at the coalface of Scottish Sports Futures managed to continue working and delivering their programmes during this strange time.

All staff members have risen to the challenges presented to them and have, through innovative means, ensured that no-one was left behind at this exceptional time. Our focus is changing lives through the power of sport, and collectively the SSF team have proven that the delivery method applied to their work ensured positive results and happy destinations for so many.

I cannot understate the difficulties that were overcome to enable our programme delivery and the hard work and perseverance that was required from all this year to ensure success across all our programmes. That is the collective strength of SSF.

I give thanks to all involved, from the CEO to those delivering the programmes on the ground, to our Board of Trustees, and to the participants themselves. To survive and thrive during this time takes exceptional people and we are delighted to have so many of them within the SSF family.

The impact of the global pandemic has been felt by all. The frustrations experienced by those who deliver SSF programmes has been tangible, as they recognise that we serve some of those who have been most severely affected by the restrictions imposed in 2020.

Our aim was to ensure the wellbeing of those who we work with, and I have no doubt the dedication from all at SSF helped to ensure our success.

**Maureen McGonigle**

**Chair**



## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### CEO's Report

We were all set to start delivery on our exciting new strategy in April 2020. We had funding in place, exciting partnerships and collaborations secured, and a re-organised team with a regional infrastructure ready and raring to go. This all in perfect synchronisation as COVID lockdown restrictions and the pandemic gripped the world. To say I am proud of how we, and our partners, have consulted, adapted, changed, responded, and continued to work with young people would be a gross understatement. Our COVID response has been agile, based on need, rapid, and responsive.

We now have teams embedded in Fife and North Ayrshire, alongside our Glasgow and National Teams, and our Education Through CashBack (ETC) programme which is delivered across the country. We have continued to support young people and families with food, IT, activity packs, online engagement, and "walk and talks", as well as face-to-face delivery when restrictions have allowed. Our team have been working hard, building local relationships and partnerships to ensure we have effective referral pathways and routes into and out of our provision. We thank each partner for your shared vision and values and the feeling we are in this together.

Some of the stories we have heard and the reality for our young people and families has been harrowing, and we know that our target demographic have been amongst those worst affected. Our team have shown incredible resilience in responding to this need. Together with our board, we have been focussed on mental health, wellbeing, and support for all. I believe we are coming out of this stronger but with the realisation we will need to continue listening, being adaptive, and always delivering our services with Love, Care, and Empathy.

I would also like to extend special thanks to our partners at sportscotland for lending us the very wonderful Dougie Millen to cover as CEO during my maternity leave this year.

Kirsty McNab

CEO



## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Youth Trustee's Report

In what has been a difficult year for everyone across the world, it has been no different for us here at SSF. However, we adapted in the face of adversity and were able to continue successful delivery of outreach online sessions to many young people, families and partner organisations.

This year we continued to support those we work with in focusing on not only sport and exercise but taking extra steps in aiming to improve mental health and wellbeing. As soon as safely possible staff were back on the streets, delivering sports sessions to some of the most deprived areas in Scotland. Yes, this year has been difficult for all but here at SSF we continue to ensure that our staff, volunteers, young people and families are at the heart of everything we do.

**Andrew Marley**  
Youth Trustee



## SCOTTISH SPORTS FUTURES

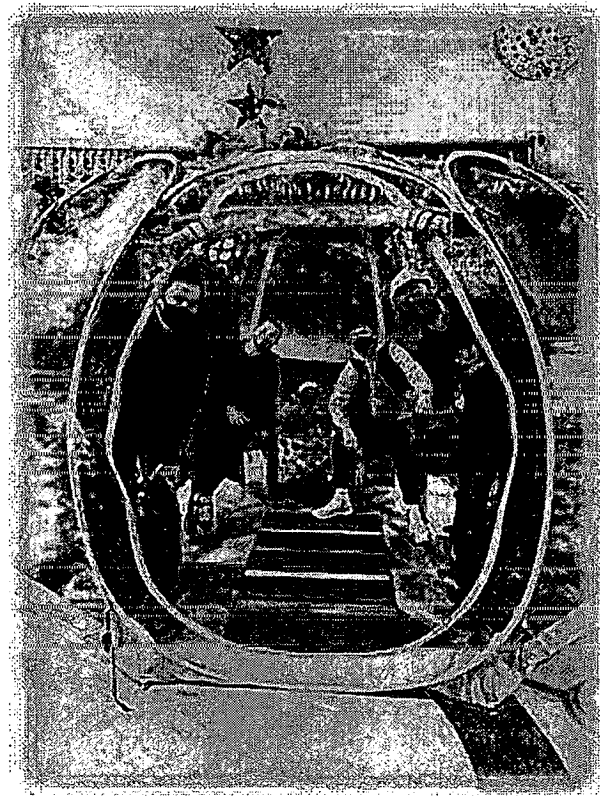
### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### COVID-19

Through the ongoing COVID pandemic this year, our board of trustees have continued to meet remotely. With agreement from our funders, core staff have continued to work throughout the year, with working from home remaining the default throughout the year. Flexible furlough was utilised for sessional workers.

Ongoing dialogue with staff, funders, and partners has been vital, with regular communication taking place as the situation has developed. We are grateful to all our funders, who have been incredibly flexible and understanding during these difficult times. In many cases, funders have been open to reprofiling, repurposing and deferring of funds where there has been a need to do so. We were also fortunate to receive emergency funding to fill gaps in our business plan that would otherwise have been attributed to earned income from enterprise and fundraising activity. This funding, along with the flexibility of our funders has meant we have been in the fortunate position that our finances have not been adversely affected by the crisis.

Our delivery this year has seen a blend of online, outdoor, and eventually small-group indoor activity. We have continuously reviewed and adapted our delivery based on the latest government guidance, as well as guidance for the sport, youth work, and education sectors. All activities have been thoroughly risk assessed, and a comprehensive delivery guidance document was created for all our delivery programmes in line with the Scottish Government's COVID protection levels. The safety and wellbeing of our staff, young people, and families has continued to be our main priority.





## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### The Year in Review

SSF use the power of sport and physical activity to engage with vulnerable and disadvantaged young people and families in Scotland and empower them to be confident, healthy and happy. We do this using our proven and recognised Sport for Change model and its range of person-centred, youth-led programmes that provide positive experiences, inspiring role models, engaging social education, training, and youth volunteering opportunities. As a result, we seek to encourage a positive change in young people's attitudes and behaviour that enables them to recognise and fulfil their potential, and to make a valuable contribution to their peers and their community.

#### Participant Breakdown and Profile

- 610 young people
- 316 male
- 264 female
- 1 non-binary
- 28 local authorities
- 7% identified as being of an ethnic minority
- 24% identified as having a disability, impairment, or mental health condition
- 58% from Scotland's 20% most deprived communities\*

*\*71% of young people accessing our charitable activities were from the 20% most deprived communities in Scotland. This figure is 58% if including young people accessing our services through our social enterprise activities.*

In response to the initial COVID lockdown, we temporarily suspended face-to-face delivery from 16th March 2020. Straight away, we began communication and engagement with our vulnerable young people and families, through online, digital, and phone. We learned from speaking regularly to our participants how COVID was affecting them. They reported being anxious, feeling overwhelmed, and struggling to cope. We responded quickly, devising resources and adapting our services to support them.

Initially, all our delivery had to take place remotely, with staff regularly checking in with our young people and families either online or over the phone. We ran group and individual online sessions, allowing young people to connect with staff and their peers. Opportunities ranged from educational workshops and training to fun activities and quizzes.

Feedback from our young people told us that many lacked the confidence and motivation to be regularly active at home, so they were missing out on the associated benefits. Our Youth Advisory Panel led on the creation and distribution of 150 wellbeing packs, containing sports equipment and other wellbeing resources, to encourage young people to stay active, develop physical skills, and look after their mental wellbeing during lockdown.

Further consultation with partners and with young people themselves also highlighted a need for resources related to mental health and wellbeing, to support young people and families struggling with the impacts of COVID and lockdown. Working in partnership with SAMH and supported by SSF staff, our young Wellbeing Ambassadors converted our "Wellbeing Workshops" to be delivered online. These peer-delivered workshops, which were initially developed by our Wellbeing Ambassadors to be delivered face-to-face, were delivered online to young people throughout Scotland

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

during the pandemic. The workshops cover topics including anxiety, stress, motivation, pressure, and social interactions.

With a need identified to provide young people with online training and learning opportunities, we also converted our six existing SCQF-accredited Education Through CashBack (ETC) modules to an online format. This has allowed young people to continue taking part in accredited learning and receive tangible recognition for their skills development while face-to-face delivery was not possible. We also expanded our ETC offer, creating and piloting a new ETC module: "Mental Health and Wellbeing in Sport and Physical Activity". As COVID restrictions were eased, we were able to incorporate safe outdoor face-to-face provision, whilst continuing our digital engagement. We were able to support young people through regular one-to-one "walk and talks", as well as outdoor small-group sessions. In Glasgow, we undertook street work consultation with local young people in the Barrowfield, Dalmarnock, and Govan communities. We launched delivery of our Shell Twilight multisport sessions outdoors in Barrowfield and Govan, with our Dalmarnock session due to commence in early 2021/22. We also delivered our Chance:2:Be programme outdoors and in local high schools within the East End.

In North Ayrshire, we recruited and inducted a new group of SSF Young Leaders, as well as re-launching our Shell Twilight session in Irvine, which will be supported by these young volunteers. Following consultation with local partners, including Police Scotland and Fire and Rescue, we identified the Three Towns area to base a further Shell Twilight session and Chance:2:Be programme, with delivery due to start soon.

In Fife, we have conducted extensive consultation with local young people to inform delivery plans which will meet their needs. Alongside local partners, we have laid the ground-work for the launch of our Shell Twilight, Chance:2:Be, and SSF Young Leaders programmes in early 2021/22.

Nationally, we delivered four online Learning Events, which brought together SSF Young Leaders from each of our four key target local authorities – Glasgow, Fife, North Ayrshire, and Stirling. Young people took part in training and learning which will prepare them for their volunteer journey, supporting peers in their local communities.

Adding to our growing Mental Health and Wellbeing services, we have spent the last year planning our new Active:2:Grow programme, in partnership with SAMH. Our focus has been identifying referral routes and safe places to ensure young people suffering with poor mental health will be supported. The programme is set to launch in Glasgow, Fife, and North Ayrshire in early 2021/22, with Stirling to follow later in the year.

Through a year of many ups and downs, we are so incredibly grateful to our partners, who have supported us in our continued mission to support young people to fulfil their potential. Despite the challenges the past year has brought, our incredible staff and volunteers have continued to go above and beyond, putting their heart and soul into supporting the communities we serve, and placing young people and families firmly at the heart of everything we do.

*"I think the team at SSF are great at engaging with families and children. The team have a great rapport with the parents/carers and the kids love being part of the programmes."* - SSF Stakeholder

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

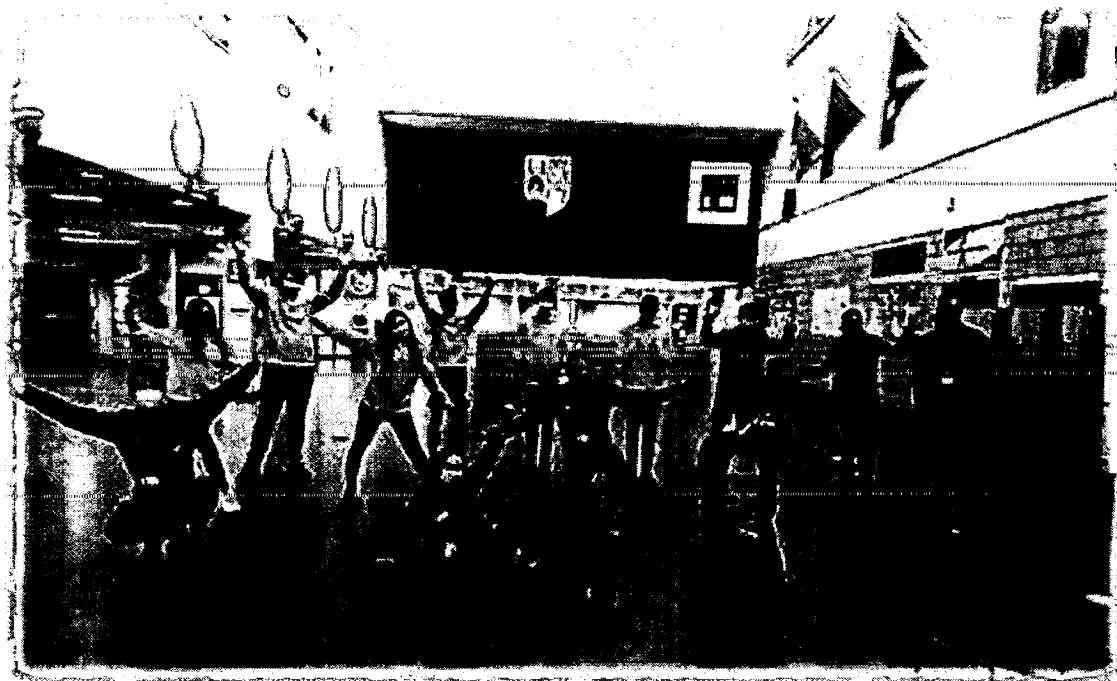
*"SSF do amazing with supporting all young people. They go above and beyond for all young people even outside working hours. They are constantly upskilling their young people and providing endless opportunities."* - SSF Stakeholder

*"Inclusive organisation with high standards and the best interests of young people at heart."* - SSF Stakeholder

*"They put the interests of the participants first and base everything around them."* - SSF Stakeholder

*"[SSF] respect young people as individuals, take them seriously, and listen to them."* - SSF Stakeholder

*"The opportunity to work in partnership with SSF and GYIP to deliver the Govan Shell Twilight sessions for young people has given local officers the opportunity to engage and interact positively in the community we serve. The success of the sessions delivered has been due to the expertise and commitment of SSF and GYIP and Community Police Officers have been proud to support this."* - Stephen Joussef, GA Community Policing Team



#### Developing People

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

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Outcomes

- 89% increased confidence
- 299 completed accredited learning
- 93% increased skills
- 93% feel able to do new things
- 414 completed training
- 6 gained employment
- 23 progressed to a positive destination
- 46% improved attendance and/or attainment at school

*"Meeting new people and developing my communication skills which I know will help me massively in the future." - ETC participant*

*"It has given me more confidence and helped me to work with my peers better." - ETC participant*

*"[I learned] how to stay calm in difficult situations." - ETC participant*

*"I've learned how I can handle confrontation in an appropriate manner and can support others if they're facing the same situation." - ETC participant*

*"Before SSF I had very little confidence and I stuck to one group of friends and one thing planned for my future, but after I started to branch out in more than one ways, trying new things I never even thought about trying before, they really pushed me." - SSF Young Leader*

*"I used to be shy but you guys really helped with getting more out there and taking part in things." - SSF Young Leader*

*"It made me more confident [to] talk in front of a large group of people. This will help me in the future. The job I want I need to be able to [talk] to people in large groups." - SSF Young Leader*

*"I learnt that even if things go wrong, it will be fine as we are all in this together and I definitely grew in confidence to know that I can do it even when it challenges / pushes me." - SSF Wellbeing Ambassador*

*"My daughter absolutely loved the past two Fridays. Thank you for putting something meaningful on." - Parent*

#### Improving Health and Wellbeing

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

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Outcomes

- 86% positively changed behaviour
- 81% improved resilience
- 84% increased aspirations
- 89% of young people reported improved wellbeing\*
- 100% of stakeholders reported improved wellbeing in young people

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

*"They have taught me how to be more positive about things I do and how to [feel] more positive about myself." - Shell Twilight participant*

*"It made me want to think about plans for the future." - SSF Young Leader*

*"I actually feel like I belong there. I feel more included than I ever have." - SSF Young Leader*

*"It made me realise how much moving can improve my mood and make me feel more comfortable with new people." - SSF Participant*

*"I've definitely learned how to manage my own mental health. I understand what I need to do to help myself which I didn't know how to do before. I've also learned how to have a conversation about mental health without feeling awkward or vulnerable." - SSF Wellbeing Ambassador*

*"[I learned] that it's ok to have wobbles/blips as they do not define us but in fact they just make us stronger." - SSF Wellbeing Ambassador*

*"It was pure magic, see having a football at my feet again since no having it from March. It was like falling in love with sport all over again." - Shell Twilight Participant*

*"They give young people opportunities to do things and get involved in things they probably thought they never would." - SSF Stakeholder*

*"Our daughter really struggles with attending clubs along. I can't explain how grateful I am to [SSF] for supporting her to integrate. Her self-confidence has flourished, and she loves coming along each week." - Parent*

*"This club actually saved me today." - Shell Twilight Participant*

#### Strengthening Communities

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

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Outcomes

- 33 completed community focussed awards
- 117 took on a volunteering role in their community
- 2582 volunteer hours contributed
- 83% improved links with communities
- 80% felt more supported by others in their community
- 55% reduced anti-social and/or criminal behaviour\*
- 68% increased motivation to positively influence their community

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

*"Meeting new people within my area and getting to learn about opportunities that are available." - ETC participant*

*"[I learned] not to just have an opinion on someone without knowing both sides of the story as all young people have different things going on." - ETC participant*

*"I plan to take everything that I've learned and pass it on to younger people for the cycle to continue!" - ETC participant*

*"I don't want to be involved in that; it is just going to get me in trouble." - Shell Twilight Participant*

*"I've missed this so much, it's been great to interact with other young people my age" - SSF Participant*

*"I'm doing okay, I'm still getting into trouble a bit but I'm doing better at just getting my head down and getting on with it. I'm getting on better with [another participant], she has helped me the last few weeks." - Shell Twilight Participant*

*"I always knew I wanted to work with children with complex needs and I am volunteering at a swimming club through SSF for children with additional needs and this helped me know it was definitely the right career path for me." - SSF Young Leader*

*"MATAC statistics have shown a big drop in antisocial behaviour around Govan and the surrounding area in the past few months." - Community Safety Officer*

#### Finance

2020/21 marked the first year of investment from Phase 5 of CashBack for Communities, and our thirteenth year as part of the CashBack portfolio.

A year of great challenge and uncertainty, this required reprofiling and repurposing of funds in line with changing restrictions and needs. We are extremely grateful to all our funders, for their ongoing support and flexibility this year. This has allowed us to remain responsive to need within communities, and to continue supporting vulnerable young people and families most affected during these difficult times.

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

We are extremely grateful for all funding secured for 2020/21 from:

- Bank of Scotland Foundation
- BBC Children in Need
- Big Lottery - Young Start
- Clyde Gateway
- Comic Relief- Ahead of the Game
- Co-op Local Area Fund
- Forteviot Charitable Trust
- Foundation Scotland - Response Fund
- Gannochy Trust
- Glasgow City Council - Glasgow Communities Fund
- Glasgow Life - GYNESA Trainee Programme
- Scottish Government - CashBack for Communities
- Scottish Government - Investing in Communities
- SCVO - Community Jobs Scotland
- SCVO - Wellbeing Fund
- Shell
- Spirit of 2012
- sportscotland
- The Robertson Trust
- Thriving Places

#### **Fundraising and Corporate Relationships**

The pandemic has naturally made this year's fundraising efforts more challenging. Many events had to be cancelled or postponed, sadly including our annual Awards Night. However, this has encouraged creative thinking, particularly with online events, with SSF taking part in the 2.6 Challenge and Scotland's Virtual Kiltwalk. Four members of our SSF staff team also took part in a half marathon just one weekend before Christmas! A total of £9,188 was raised this year through fundraising.

Our Charity of The Year partnership with Glasgow University Sports Association was a roaring success, despite working against the social distancing restrictions. The University encouraged their sports teams to raise money by taking part in a 24-hour physical activity challenge for SSF, of course adhering to COVID guidance.

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

#### **Social Enterprise**

Our social enterprise offering includes our ETC modules, SSF Wellbeing Workshops, and paid-for versions of our other core delivery programmes. The conversion of our Training and Accreditation products to a digital delivery format this year has allowed us to remain responsive to need and strengthen the range of services we can provide through social enterprise. Despite restrictions on what we were able to deliver due to COVID, we were able to generate £21,262 through enterprise activity this year.

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Looking forward, we want to grow our enterprise activity, building our portfolio of customers and partners to widen the reach of our training products and programmes. For SSF to continue being adaptable and responsive to the needs of the communities we serve, unrestricted funds are key to allow us to adapt services and for organisational stability. Vital income generated through trading is reinvested in our charitable activities, allowing us to reach more young people and families.

In 2021/22 we will recruit for an Enterprise Development Manager: a brand new post for SSF which will focus on building customer relationships. Over the past year, there has been significant interest from education, sport, and community partners in our enterprise offer. We want to work with local and national partners to address the needs of the young people and communities they work with, utilising our tried and tested interventions to support them to respond to these needs and work together to change lives through sport.





## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Financial Accounts Review**

Scottish Sports Futures income shows an increase of 3% this year. There was an increase of 16% in restricted funds and reduction of 60% in unrestricted funds, due to the impact of the COVID pandemic.

The net movement in funds on the SOFA before last year's reserves are added show an in year increase on restricted funds of £200,521 and an in year surplus on unrestricted funds of £55,481.

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

The total income at 31 March 2021 amounted to £1,055,193 (2020: £1,025,253), of which £986,323 (2020: £850,415) was related to restricted projects and £68,870 (2020: £174,838) to unrestricted funds.

SSF have a healthy balance sheet at 31 March 2021. This is shown by net current assets of £558,375 (2020: £302,824).

The balance sheet at 31 March 2021, shows unrestricted reserves of £214,044 (2020: £158,563), with restricted funds being £354,570 (2020: £154,049).

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

Unrestricted funds are funds received which are not 'restricted' and are used in furtherance of SSF's charitable aims and activities on items the SSF Board and Senior Management deem appropriate. SSF have designated £53,212 of the unrestricted funds to be reserved for use for specific purposes. This leaves £160,832 of unrestricted reserves available.

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

#### **Reserves Policy**

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

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

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

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

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

SSF currently have £214,044 held as unrestricted reserves, with £42,973 of this being designated funds approved by the Board to be spent in 2021/22 and £10,239 in Fixed assets. The free funds equate to 2 months running costs with progress being made on the reserves policy position.

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

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

#### **Risk**

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

This was the first year for SSF in implementing our new Strategy and supporting Business Plan for 2020-23.

SSF were fortunate to have secured 76% of our income against our Business Plan for 2020-21 prior to the COVID pandemic. This included several larger-scale investments over multiple years, including the Scottish Government's CashBack for Communities Fund, and strategic partnership with sportscotland.

When the pandemic hit, we were fortunate to be supported by existing funders with increased flexibility, and who in many cases were open to reprofiling, repurposing, and deferring of funds where there has been a need to do so.

We were also fortunate to receive emergency funding to fill gaps in our Business Plan that would otherwise have been attributed to earned income from enterprise and fundraising activity. This funding, along with the flexibility of our funders has meant we have been in the fortunate position that our finances have not been adversely affected by the crisis. We anticipate that traditional fundraising will continue to be affected by the lasting impact of the pandemic in the year ahead and this represents a risk to fundraising income. However, the learning from the past year and creative thinking, particularly with online events, puts us in a good position to continue being responsive to the fundraising climate, with a flexible, innovative, and adaptable approach.

As we emerge from the pandemic, we will continue to build on our strong relationships with existing funders in exploring potential for funding extensions and renewals. We will also continue to seek new opportunities for further applications to grants and trusts. We will continue to build on our well-established relationships with strategic partners and credibility in the sector to ensure an appropriate share of the investment in the 'Sport for Change' agenda.

Balancing increasing demand and community need for programmes with our current delivery capacity and available funding is also a challenge and relies on robust strategic planning. The 2020-23 strategy has been developed to help address this need by taking a full menu of services to more regions across

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

Scotland. This continues to be an ongoing process in collaboration with the Board of Trustees, Senior Leadership Team, delivery teams, consultation with community partners, and of course young people.

Covering core and operating costs will continue to be a priority with limits to overhead contributions still being imposed across the majority of grant applications. We recognise the need for us to diversify our funding streams, grow our unrestricted income and our annual operating surplus to contribute to these costs.

Looking forward, we want to grow our income generated through trading and enterprise activity. This will be supported with the recruitment of the new post of Enterprise Development Manager, who will lead on our enterprise growth strategy.

SSF's Risk Register continues to be monitored and updated by the Senior Leadership Team regularly and by the Board of Trustees on a quarterly basis. Like many others this year, COVID has impacted our service delivery and we have a dedicated COVID section in the Risk Register, with increased monitoring, review, and action throughout the year.

#### **SSF Senior Staff and Board Management**

SSF is managed by a Board comprised of 9 Trustees (Chair, Deputy Chair, Treasurer and 6 committee members) and Company Secretary.

Members bring a combination of experience from across the fields of: funding, Government policy, strategic and business planning, the third sector, sports marketing, finance, fundraising, HR, and social enterprise. The Management Committee are informed by the SSF Chief Executive and Head of Finance who present at quarterly meetings. Other member of staff will also present on topics as appropriate.

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

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

SSF will look to recruit up to four additional members to support the new strategy during 2021-22. Trustee recruitment is authorised and approved by the Board and no outside agencies are involved in the process.

We are pleased to report our commitment to being 50/50 gender balanced has been achieved. Moving forward, we want to continue to strengthen our commitment to diversity and inclusion. We will establish a sub-committee to lead in this area and be proactive in seeking representation of equalities groups across our Board, Youth Advisory Panel, and staff team.

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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

Committees:

- Finance, Remuneration, Audit, and Risk Committee
- Fundraising Committee
- Equality, Diversity and Inclusion

The Board is also informed by our Youth Advisory Panel, comprised of young people from our programmes who represent the youth voice and advise on topics agreed with the board, this year including evaluation, fundraising, funding, communications, equality and inclusion, and wellbeing.

The key management personnel this year consisted of the Chief Executive, Head of Finance, Head of People and Programmes, and Head of Operations. Decisions on organisational pay scales require to be approved by the Finance, Remuneration, Audit and Risk Committee and endorsed by the Board of Trustees. Decision making within the charity in response to identified community or internal needs will normally be discussed by staff working groups. If the subject is significant then a collaborative approach involving partners, funders, and young people is preferred. Decisions would be mapped for fit with Active Scotland Outcomes, and where appropriate will be submitted to the Trustees for consultation/approval.



## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



#### Organisational Development

We are delighted that in the last year we have been able to implement our strategic reorganisation, creating regional teams to enhance our place-based approach to addressing community need. By embracing digital and online technology, we have recruited utilising Zoom.

Though many of the teams have not met in person, our robust approach to training, induction, and development, coupled with a focus on connection and wellbeing has meant they are fully integrated into the organisation. To support this move to digital, strengthen and grow our visibility, and deliver on our ambitious strategy, we are building the Operations Team and have created a new role in Fundraising and Marketing which has proved critical to our success this year.

Our partnership with **sportscotland** has enabled and supported our work with local authority partners, and we have taken time to build excellent foundations, genuine partnerships, and collaborations. This will ensure we will add value, avoid duplication, and work effectively together to create referral pathways into and out of our provision for young people in a joined up and cohesive way. It has also meant we now have operating bases in North Ayrshire and Fife as well as in Glasgow. Our National Team support each of our focussed areas, and work in collaboration with our Regional Teams and partners to ensure our offer - the SSF triangle of provision - is tailored to be reflective of local need.

Our Training and Accreditation programmes remain available across Scotland. Working with Governing Bodies for Sport and community partners, we are strengthening our offer by including Tutor Training as well as our own direct delivery. We are proud our products have developed based on need and demand to include a module on Adverse Childhood Experiences, and one on Mental Health and the link with Sport and Physical Activity.

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



#### Our Future Plans and Priorities

Looking forward, we will continue to embrace a blended approach to delivery, utilising digital and online platforms, alongside face-to-face activity, to widen our reach. Learning from the past year has highlighted the importance of face-to-face interaction for the young people and families we support, allowing them to build positive relationships and social interactions, and we will strive to provide this important human connection for young people wherever possible. However, where face-to-face delivery is not possible, we have learned to be creative in engaging with young people and families through digital means. In particular, the creation of online versions of our ETC modules has allowed us to expand our reach across Scotland, providing training and accreditation opportunities for those that may not be able to access our existing face-to-face delivery model.

Another interesting piece of learning has been the readiness of young people to embrace outdoor delivery. At some of our session locations, young people have even indicated they would like this to remain the default delivery method moving forward, rather than moving indoors. We want to understand exactly the needs of our young people and so consultation and being youth-led continues to be our priority.

We anticipate our work will continue to be intensive, working with young people with complex needs and challenges, who have been hardest hit by COVID. The pandemic has only intensified the need within communities, the complexity of the issues faced by the young people we work with, and the support required from SSF. We anticipate that even as restrictions begin to ease, the intensity of our work will continue to demand higher staff to young people ratios and are aware that our numbers will be impacted as a result. We will continue to deliver our services with love care and empathy, remaining agile and flexible in our response to the needs of young people most affected by inequality and the pandemic itself.

Communication with our partners and our funders will be a priority. We want to share learning as well as impact, and we continue to seek partnerships with organisations with shared values. What we have learned is that working with those with complex needs requires intensive support. To deepen our impact, we will ensure all our delivery is meaningful and concentrated on ensuring young people

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

achieve all they can. We are also excited about our developing partnerships with Children First and the Violence Reduction Unit. Being trauma informed and responsive is critical to our ability to engage children, young people, and families.

We are operating as a social enterprise and are in the business of changing lives. Therefore, we want to build our portfolio of customers and partners to widen the reach of our training products and programmes. We want to work with schools on the attainment challenge and know our interventions – SSF Chance:2:Be and ETC – make a huge difference to the lives of those young people disengaged from mainstream education.

We now have an excellent model for growth and will explore new local authority areas and communities to expand into, ensuring our triangle of delivery will complement existing provision in these areas.

#### **Outcomes**

##### **Young people improve their confidence**

Young people report increased confidence – 89%

Young people report they are able to do new things – 93%

Stakeholders report increases in young people's confidence – 100%

##### **Young people build resilience and aspirations**

Young people feel more positive about themselves or their lives and their futures – 84%

Young people feel more able to tackle problems and overcome challenges – 81%

Stakeholders report increases in young people's resilience – 97%

Stakeholders report increases in young people's aspirations – 100%

##### **Young people have strengthened support networks**

Young people build positive relationships with others - 86%

Young people feel more supported by others in their community – 80%

Young people report increased knowledge and access of local services available to them – 79%

##### **Young people reduce risk taking behaviour**

Young people report positive changes in behaviour – 86%

Stakeholders report positive changes in young people's behaviour – 94%

##### **Young people and families develop physical and personal skills**

Young people report an increase in their skills – 93%

Stakeholders report young people's skills increasing – 100%

Total accreditations completed by participants - 512

Total individuals completing accreditation - 299



## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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

Young people take part in training - 414

Young people take part in learning - 418

Young people progress to employment - 6

Young people report their attendance and/or attainment at school improving – 46%

Other stakeholders report improved attendance of YP at school - 52%

Other stakeholders report improved attainment of YP at school – 64%

Young people progress to positive destinations - 23

#### **Young people improve their health and wellbeing**

Young people report increases in wellbeing against SHANARRI indicators – 89%

Stakeholders report increases in YP's wellbeing against SHANARRI indicators – 100%

Families report making healthier choices – 100%

#### **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 – 86%

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

#### **Young people contribute positively to their communities**

Young people volunteer in their communities - 117

Young people contribute volunteer hours - 2582

Young people complete community focussed awards - 33

Young people feel their contribution, links with communities, and social interaction are improving – 83%

Stakeholders report improvement in YP's contribution, links with communities, and social interaction – 97%

Young people have a heightened sense of belonging to a community – 59%

Young people have increased motivation to positively influence their community – 68%

#### **Young people and families build connections with their local community**

Families receive information on local services – 50

Families receive free meals as part of the programme – 390

Families receive information on healthy low-cost food choices – 50

#### **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 – 55%\*

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

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



#### External Evaluation

We are excited to have partnered with the University of the West of Scotland (UWS), who will undertake external evaluation of our CashBack funded activities for Phase 5. Over the past year, we have worked with UWS to agree the evaluation aims and methods for this piece of work, which are summarised below.

#### Education Through CashBack (ETC) - Evaluation Aims

- How is the learning from delivery of ETC being implemented and used?
- How is ETC developing practitioners in the field?

#### SSF Chance:2:Be - Evaluation Aims

- Assess the barriers and catalysts to change that young people who attend this project experience.
- Analyse this alongside the supports given to young people to highlight what works and identify gaps in provision.

#### SSF Young Leaders - Evaluation Aims

- Explore the different journeys into Young Leaders from each of the projects (ETC, SSF C2B, Shell Twilight, community), capturing the different areas of delivery.
- Identify the "critical" moments and the event/behaviour which acted as catalysts for the young people in becoming an SSF Young Leader.

#### Shell Twilight - Evaluation Aims

- How and in what ways are the diversionary activities benefiting the young people and their communities?

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Evaluation Methods**

- Young person interviews
- Staff focus groups
- Documentary analysis
- Focus groups with young people
- Community mapping exercises with young people
- Longitudinal case studies of practitioners
- E-survey completed by young people

In addition, based on input from our Youth Advisory Panel, we have incorporated the opportunity for young people to be trained as peer researchers to support our external evaluation. For this, 2-4 SSF Young Leaders from each area will take part in a two-day peer researcher training course. This will enable them to engage those involved in the Shell Twilight programme in peer-led photo elicitation interviews. Peer research has many benefits for the researcher and the participants, and we are excited about the unique insight this project will provide.

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Equalities Data

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

AGE	
Under 10	5%
10 – 15 years	40%
16 – 18 years	34%
19 – 24 years	14%
Over 24 years	3%
Did not consent to breakdown	3%

SIMD PROFILE	
0 – 5% (most deprived)	25%
0 – 10%	44%
0 – 20%	58%
0 – 30%	66%
0 – 40%	68%
0 – 50%	72%
50 – 100% (least deprived)	28%

SEX IDENTITY	
Male	52%
Female	43%
Non-binary	<1%
Prefer not to say	<1%
Don't know	-
Did not consent to breakdown	5%

GENDER REASSIGNMENT – does gender differ from that assigned at birth?	
Yes	1%
No	62%
Prefer not to say	<1%
Don't know	<1%
Did not consent to breakdown	36%

DISABILITY, IMPAIRMENT OR MENTAL HEALTH CONDITION	
Total YP reporting a disability, impairment and/or mental health condition*	24%
Vision	<1%
Hearing	<1%
Mobility	1%
Dexterity	<1%
Learning, understanding, or concentrating	10%
Memory	<1%
Stamina, breathing or fatigue	1%
Social or communication	3%
Behavioural	5%
Mental health	2%
None of the above	53%
Other	2%
Prefer not to say	1%
Don't know	2%
Did not consent to breakdown	27%

PREGNANCY AND MATERNITY STATUS	
Not pregnant	50%
Pregnant	-
Has been pregnant within last 12 months	-
Prefer not to say	<1%
Don't know	<1%
Did not consent to breakdown	49%

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ETHNICITY	
<b>Total YP from a minority ethnic group (including white minority ethnic groups)**</b>	<b>7%</b>
White - Scottish	79%
White - Other British	4%
White - Irish	<1%
White - Gypsy/Traveller	-
White - Polish	1%
White - Other	1%
Mixed or multiple ethnicity	1%
Asian, Asian Scottish, or Asian British - Pakistani	1%
Asian, Asian Scottish, or Asian British - Indian	<1%
Asian, Asian Scottish, or Asian British - Bangladeshi	-
Asian, Asian Scottish, or Asian British - Chinese	<1%
Asian, Asian Scottish, or Asian British - Other	<1%
African - African, African Scottish, or African British	1%
African - Other African ethnicity	<1%
Black, Black Scottish or Black British - Caribbean	-
Black - Black, Black Scottish or Black British	-
Black - Other Black ethnicity	-
Arab, Arab Scottish, or Arab British	-
Other ethnic group	-
Prefer not to say	-
Don't know	-
Did not consent to breakdown	11%

*\* 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.*

RELIGIOUS BELIEFS	
None	43%
Church of Scotland	6%
Roman Catholic	8%
Other Christian	2%
Muslim	1%
Buddhist	-
Sikh	-
Jewish	-
Hindu	<1%
Pagan	-
Other religion	-
Prefer not to say	1%
Don't know	2%
Did not consent to breakdown	36%

## SCOTTISH SPORTS FUTURES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

MARITAL AND CIVIL PARTNERSHIP STATUS	
Single	35%
Married	1%
In a civil partnership	<1%
Divorced	<1%
Separated	<1%
Widow	<1%
Other	10%
Prefer not to say	3%
Don't know	<1%
Did not consent to breakdown	49%

SEXUAL ORIENTATION	
Heterosexual / Straight	60%
Gay / Lesbian	1%
Bisexual	1%
Other	<1%
Prefer not to say	2%
Don't know	1%
Did not consent to breakdown	35%

*\* 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.*

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

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

## **SCOTTISH SPORTS FUTURES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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 21 October 2021 and signed on their behalf by:

DocuSigned by:  
  
2754DCEB19A94FA...

**Name:** Maureen McGonigle

## **SCOTTISH SPORTS FUTURES**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Opinion**

We have audited the financial statements of Scottish Sports Futures (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, 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 trustee's use of the going concern basis of accounting in the preparation of 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 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 contained within the Report and Financial Statements. 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 2021**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the directors' report.

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 28 and 29, 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 2021

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; and
- Compliance with Coronavirus Job Retention Scheme

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;
- 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.
- Substantive testing of Coronavirus Job Retention Scheme claims.

## SCOTTISH SPORTS FUTURES

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH SPORTS FUTURES FOR THE YEAR ENDED 31 MARCH 2021

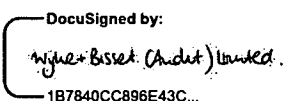
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
 1B7840CC896E43C...

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

168 Bath Street  
 Glasgow  
 G2 4TP

Date 21 October 2021

*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 2021**  
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<b>Income and endowments from:</b>							
Donations and legacies	4	30,761	-	30,761	31,718	-	31,718
Charitable activities	5	31,225	967,488	998,713	86,519	850,415	936,934
Other trading activities	6	5,212	-	5,212	56,568	-	56,568
Other incoming resources	7	1,672	18,835	20,507	33	-	33
<b>Total Income</b>		<b>68,870</b>	<b>986,323</b>	<b>1,055,193</b>	<b>174,838</b>	<b>850,415</b>	<b>1,025,253</b>
<b>Expenditure on:</b>							
Raising funds							
Other trading activities	8	16,898	14,631	31,529	32,826	-	32,826
Charitable activities	9	2,891	764,711	767,602	79,740	763,262	843,002
<b>Total Expenditure</b>		<b>19,789</b>	<b>779,402</b>	<b>799,191</b>	<b>112,566</b>	<b>763,262</b>	<b>875,828</b>
<b>Net income</b>		<b>49,081</b>	<b>206,921</b>	<b>256,002</b>	<b>62,272</b>	<b>87,153</b>	<b>149,425</b>
Transfers between funds		6,400	(6,400)	-	-	-	-
<b>Net movement in funds</b>		<b>55,481</b>	<b>200,521</b>	<b>256,002</b>	<b>62,272</b>	<b>87,153</b>	<b>149,425</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	18	158,563	154,049	312,612	96,291	66,896	163,187
<b>Total Funds carried forward</b>	<b>18</b>	<b>214,044</b>	<b>354,570</b>	<b>568,614</b>	<b>158,563</b>	<b>154,049</b>	<b>312,612</b>

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 2021**

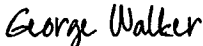
	Note	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	14	10,239	9,788
<b>Current assets:</b>			
Debtors	15	18,979	31,540
Cash at bank and in hand	21	722,855	523,108
<b>Total current assets</b>		<u>741,834</u>	<u>554,648</u>
<b>Liabilities:</b>			
Creditors falling due within one year	16	<u>(183,459)</u>	<u>(251,824)</u>
<b>Net current assets</b>		558,375	302,824
<b>Net assets</b>		<u>568,614</u>	<u>312,612</u>
<b>The funds of the charity:</b>			
Unrestricted funds	18	214,044	158,563
Restricted funds	18	354,570	154,049
<b>Total funds</b>		<u>568,614</u>	<u>312,612</u>

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

Approved by the trustees on 21 October 2021 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 2021**

	<b>Note</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	<b>20</b>	204,374	322,970
<b><i>Cash flows from investing activities:</i></b>			
Proceeds from disposal of fixed assets		5,619	375
Purchase of other fixed assets		(10,246)	-
<b>Net cash (used in)/provided by investing Activities</b>		<b>(4,627)</b>	<b>375</b>
<b>Change in cash and cash equivalents in the year</b>		<b>199,747</b>	<b>323,345</b>
Cash and cash equivalent brought forward	<b>21</b>	523,108	199,763
<b>Cash and cash equivalents carried forward</b>	<b>21</b>	<b>722,855</b>	<b>523,108</b>

## SCOTTISH SPORTS FUTURES

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting Policies

##### (a) Basis of preparation and assessment of going concern

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

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

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

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

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

##### (b) Funds structure

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

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

Further details of each fund are disclosed in note 18.

##### (c) Income recognition

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

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

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

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

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

## SCOTTISH SPORTS FUTURES

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting Policies (continued)

##### (d) Expenditure recognition

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

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

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

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

##### (e) Donated services and facilities

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

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

##### (f) Allocation of support and governance costs

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

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

##### (g) Tangible fixed assets and depreciation

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

	<b>Basis</b>
Fixtures and Fittings	33% reducing balance
Motor vehicles	25% reducing balance



## **SCOTTISH SPORTS FUTURES**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **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 2021****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 (2020: £nil). No expenses were paid to trustees in the year (2020: £36 to one trustee).

There have been no other disclosable transactions by any Trustee or other person related to the charity during the year (2020: none).

**4. Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Sponsorship	30,000	30,000
Donations	761	1,718
	<u>30,761</u>	<u>31,718</u>

**5. Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Provision of sporting facilities, education & training	998,713	936,934
	<u>998,713</u>	<u>936,934</u>

**6. Income from other trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	5,212	56,568
	<u>5,212</u>	<u>56,568</u>

**7. Income from other incoming resources**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gain on disposal of fixed assets	1,672	33
Coronavirus Job Retention Scheme	18,835	-
	<u>20,507</u>	<u>33</u>

# SCOTTISH SPORTS FUTURES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 8. Raising funds – expenditure on other trading activities

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

	Direct Costs £	Support Costs £	Total 2020 £
Staff Costs	-	32,826	32,826
	-	32,826	32,826

### 9. Analysis of expenditure on charitable activities

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

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

**SCOTTISH SPORTS FUTURES****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****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:

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

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

<b>Governance costs:</b>	<b>2021 £</b>	<b>2020 £</b>
Auditor's remuneration	5,611	5,550
Support costs (see above)	12,793	23,787
	<b>18,404</b>	<b>29,337</b>

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

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

**SCOTTISH SPORTS FUTURES****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****11. Analysis of staff costs and remuneration of key management personnel**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	505,326	439,955
Social security costs	30,453	37,406
Pension costs	23,494	18,116
Total staff costs and employee benefits	<u>559,273</u>	<u>495,476</u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Key management personnel remuneration	<u>209,144</u>	<u>196,362</u>

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

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>20</u>	<u>17</u>

**12. Net income/(expenditure) for the year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	5,848	3,464
Audit fees	5,611	5,550
(Gain)/Loss on disposal of fixed assets	<u>(1,672)</u>	<u>(33)</u>

**SCOTTISH SPORTS FUTURES****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****13. Government Grants**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Scottish Government – Cashback for Communities	319,534	404,000
Scottish Government – Investing in Communities	42,043	16,664
Big Lottery	14,388	61,601
National Lottery – Community Fund	37,266	37,729
Scottish Children's Lottery	-	25,000
Sportscotland	105,000	135,000
Glasgow City Council	65,561	2,630
Glasgow Life	9,725	-
CJRS Furlough Income	18,835	-
	<b>612,352</b>	<b>682,624</b>

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

**14. Tangible Fixed Assets**

	<b>Fixtures, fittings and equipment £</b>	<b>Plant, machinery and motor vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2020	12,040	38,742	50,782
Additions	10,246	-	10,246
Disposals	(11,606)	(13,252)	(24,858)
As at 31 March 2021	<b>10,680</b>	<b>25,490</b>	<b>36,170</b>
<b>Depreciation</b>			
At 1 April 2020	11,065	29,929	40,994
Charge for the year	1,856	3,992	5,848
Disposals	(11,065)	(9,846)	(20,911)
At 31 March 2021	<b>1,856</b>	<b>24,075</b>	<b>25,931</b>
<b>Net book value</b>			
At 31 March 2021	<b>8,824</b>	<b>1,415</b>	<b>10,239</b>
At 31 March 2020	<b>975</b>	<b>8,813</b>	<b>9,788</b>

**SCOTTISH SPORTS FUTURES****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****15. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,591	25,944
Other debtors	523	5,596
Prepayments	5,185	1,495
Accrued Income	7,680	4,101
	<u>18,979</u>	<u>31,540</u>

**16. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	15,527	7,040
Accruals and deferred income	145,226	224,791
Taxation and social security	13,913	14,165
Other creditors	8,793	5,828
	<u>183,459</u>	<u>251,824</u>

**17. Deferred income**

Included in Accruals and deferred income:

	<b>£</b>
Balance as at 1 April 2020	202,040
Amount released to income earned from charitable activities	(202,040)
Amount deferred in year	126,416
Balance as at 31 March 2021	<u>126,416</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 2021****18. Analysis of charitable funds**

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



## SCOTTISH SPORTS FUTURES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## 18. Analysis of charitable funds (continued)

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

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

- **Fixed Assets fund** – The fixed asset fund reflects the funds tied up in the net book value of the fixed assets.
- **SSF Families Programme** - reflects the funds to be used to continue the referral programme based on interventions related to health and wellbeing.
- **SSF Referral and Diversionary Programmes** - reflects the use of funds to continue the work of these programmes with young people to enable them to achieve their potential.
- **Human Resources ST Fund** – Funds for short term resourcing needs.
- **Education Through Cashback** – The Education Through Cashback reflects funds to be used for training costs in the upcoming financial year to 31<sup>st</sup> March 2022.
- **Diversionary Programme** - reflects fund to be used for delivery costs in the upcoming financial year to 31<sup>st</sup> March 2022.
- **Shell Twilight Programme** - support funding for the financial year ending 31<sup>st</sup> March 2022

b) Restricted funds comprise:

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

**SCOTTISH SPORTS FUTURES**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**18. Analysis of charitable funds (continued)**

- **SSF Families Programme** – A programme aimed at tackling childhood obesity through a comprehensive family-based education programme.
- **Education Through Cashback** – A unique Scottish Sports Future programme designed, in partnership with Youth Scotland, to share and promote best practice in education through sport approach with coaches and youth workers.
- **SSF Young Leaders** – a youth activity initiative in Glasgow's East End.
- **SSF Wellbeing** - a multi-sport activity with specific mental health and wellbeing content in partnership with SAMH.
- **Chance 2 Be – Referral Programme** - A referral-based, intensive personal development programme, offering safe environments to explore challenges, set goals, and complete accessible training and accreditation.
- **Coronavirus Job Retention Scheme** - to provide monetary support for those staff on furlough.
- **Jump 2 it** - a health and citizenship-led primary school programme using sport as a tool to share positive lifestyle messages with 10-12 year olds.
- **Lunaria** – European funding to work with Xchange Scotland in relation to international volunteering placements with young people using sport.

**19. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Fixed assets	10,239	-	10,239
Debtors	18,979	-	18,979
Cash	368,285	354,570	722,855
Current liabilities	(183,459)	-	(183,459)
	<u>214,044</u>	<u>354,570</u>	<u>568,614</u>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
Fixed assets	9,788	-	9,788
Debtors	31,540	-	31,540
Cash	369,059	154,049	523,108
Current liabilities	(251,824)	-	(251,824)
	<u>158,563</u>	<u>154,049</u>	<u>312,612</u>

**SCOTTISH SPORTS FUTURES****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****20. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per the Statement of Financial Activities)	256,002	149,425
Adjustments for:		
(Gain) on disposal of fixed assets	(1,672)	(33)
Depreciation charges	5,848	3,464
Decrease in debtors	12,561	290
(Decrease)/increase in creditors	(68,365)	169,824
<b>Net cash provided by operating activities</b>	<b>204,374</b>	<b>322,970</b>

**21. Analysis of cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in hand	722,855	523,108
<b>Total cash and cash equivalents</b>	<b>722,855</b>	<b>523,108</b>

**22. Operating Lease Commitments**

At 31 March 2021 the charity had annual commitments under non-cancellable operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Due in less than one year	8,402	19,140
Due in > 1 year < 5 years	2,281	10,850
<b>Total</b>	<b>10,683</b>	<b>29,990</b>

**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.