

CHARITY NO: SC041121

COMPANY NO: SC369633

**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2020**



**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2020**

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# THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2020

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Iain Blair Tony Higgins Roderick Forsyth Bob Winter Alison Walker Charles Barnett Kathleen McLoughlin Graham Watt Murdoch MacLennan (Appointed 17 June 2019) Bernadette Malone (Appointed 11 <sup>th</sup> December 2019)	
<b>Chief Executive</b>	N Reid	
<b>Principal Office</b>	Hampden Park Glasgow G42 9DE	
<b>Charity Number</b>	SC041121	
<b>Company Number</b>	SC369633	
<b>Independent Auditors</b>	Wylie & Bisset (Audit) Limited Chartered Accountants 168 Bath Street Glasgow G2 4TP	
<b>Bankers</b>	Clydesdale Bank 30 St Vincent Place Glasgow G1 2HL	
<b>Solicitors</b>	Thomtons Law LLP Whitehall House 33 Yeaman Shore Dundee DD1 4BJ	Macroberts LLP Capella 60 York Street Glasgow G2 8JX

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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.

### **Objectives and activities**

- **Policies and objectives**

The Trust's mission statement is "Through the power of football we will make a difference, empowering our clubs to create opportunities at the heart of our communities that bring people together and change lives for the better."

The aims of the Trust are:

- To use the power of football for the advancement of citizenship and community development.
- To use the power of football for the advancement of public participation in sport.
- To use the power of football to provide recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

- **Strategies for achieving objectives**

The trustees aim to achieve these objectives through supporting the staff of the trust to achieve the aims set out for each project. The trustees will monitor, assess and provide assistance where needed.

- **Activities for achieving objectives:**

The financial period (1<sup>st</sup> June 2019 – 31<sup>st</sup> May 2020) has, as was the case for charities across the country, been an unprecedented one due the emergence of the COVID-19 pandemic. Whilst the year started off positively in the delivery of our core projects, they were very suddenly curtailed due to Lockdown and the impact of the associated social distancing.

The SPFL Trust, SPFL Clubs and their associated charities have continued to engage in the delivery of community activity, including direct COVID-19 response activities, which supports real identifiable needs and improves the lives of people across Scotland; however the network quickly became a responsive vehicle for the delivery of activities which provide support for those most in crisis.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

Season 19/20 began successfully in terms of Football Fans in Training (FFIT) supported by the Scottish Government. Delivery was cut short in March, due to Lockdown; the time of year when FFIT deliveries are usually in full swing. By the time the deliveries were cancelled, we had delivered the programme to 604 people with a retention rate of 63.5%. It is worth noting that the retention figures are calculated using the number of people who have completed more than 8 weeks of activity, and as some courses were cancelled in the middle of delivery, those retention figures have been affected. For context, the full delivery of FFIT in season 18/19 saw 789 people taking part in with an average retention rate of 74%.

Our partnership with FERRERO AND KINDER continued for a sixth year through the Plus Sport Move and Learn Project, a national school based educational programme for children aged 9-10 as part of the global Kinder +Sport initiative. This year our delivery partners at the Celtic FC Foundation and the Rangers FC Charity Foundation were joined by Big Hearts Community Trust, increasing our delivery numbers to 3,750. encouraging physical activity, promoting nutritional education, and building awareness of the importance of a healthy diet and active lifestyle. Whilst the programme was cut short due to the pandemic, FERRERO AND KINDER moved quickly to amend plans for a summer festival of sport, instead creating an online festival of sport. This engaged over 1,900 children and provided a route for engagement in physical activity, in spite of Lockdown.

Our 4-4-2 Reading Challenge had a positive start to the year and although cut short, the project had already reached 18,546 children. 3,516 books had been withdrawn from local libraries and 217 new library memberships were set up as a direct result of the challenge. This year we were also fortunate to receive funding from Bord na Gaelic which allowed us to create Gaelic versions of the materials and promote reading to a Gaelic speaking audience.

Season 19/20 saw the creation of A-Team, autism friendly football in Scotland. Thanks to the donation of mobile sensory equipment from the Variety Club, we were able to make the resource available to community trusts and SPFL clubs for them to use on match days. This allows for young people with autism to attend a match, many for the very first time, knowing there was a space in which they could enjoy the sensory stimulus needed to make the experience a positive one. With support from the Corra Foundation, we were able to provide free autism awareness training to 9 community trusts/SPFL Clubs who then became eligible to use the equipment for free. The A-Team kicked off at the start of 2020 and had already been used at two SPFL matches before lockdown began.

Whilst the delivery of Mental Health First Aid Training was also curtailed due to Lockdown, we were on track for another successful year. By the time lockdown was put in place, we had already delivered training to 136 people from 88 different organisations, across 9 deliveries. This compares to a full set of figures for last year which saw 345 people trained across 95 different footballing organisations. We are working with our partners at Positive Mental Health Scotland and the NHS to understand how we can amend or develop the training to allow for remote delivery, or a swift return to in-person delivery when the time is right.

Our chief executive continues to fulfil her responsibilities on the National Suicide Prevention Leadership Group. It was established by the Minister for Mental Health to drive the

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

implementation of the Scottish Government's Suicide Prevention Action Plan (2018), which sets out a target to further reduce the rate of suicide by 20% by 2022 (from a 2017 baseline).

Festive Friends for 2019 was delivered for a third year to 1,473 participants, representing an increase of just over 41% from last year. Delivery took place across 36 clubs with 6 opening their doors on Christmas Day.

The Changing Room programme in partnership with Hibernian FC and the Scottish Association for Mental Health (SAMH), funded by Movember, saw a really positive start to season 19/20. Participation figures up until Lockdown. 73 men had, so far, participated in the 12 week focused programme, 257 had taken part in the Team Talk mental health awareness sessions, whilst there had been 343 engagement in the programme's Keepie Uppie activities.

In partnership with the Scottish Professional Football League we were able to deliver a magical mascot experience at the Scottish League Cup Final 2019, for two lucky young people nominated by their respective clubs. Both mascots were identified through their participation in the community programmes of their respective clubs – Celtic FC and Rangers FC.

Towards the end of 2019 we were proud to secure our then largest funding grant for Cashback: Off the Bench. The programme will work with young people aged 18-24 who have, or have been identified as likely to, take part in anti-social or criminal behaviour; in some cases this behaviour may involve football related offences. The programme will work with 5 community trusts who will engage participants to:

- build their confidence and resilience, benefit from strengthened support networks and reduce risk taking behaviour
- develop their physical and personal skills
- improve health and well-being
- participate in activity which improves their learning, employability and employment options (positive destinations)
- contribute positively to their communities
- be diverted from criminal behaviour or involvement with the criminal justice system

Initial delivery was not due to begin until August 2020, but in March we recruited an Off the Bench Co-Ordinator who began the development work for the project.

We are proud that Scotland continues to be recognised as one of the most community engaged leagues in the world and that we are consistently shown as an example of best practice, particularly for small to medium sized leagues, in the area of community delivery. As one of the first league trusts to join the European Football Development Network (EFDN) we continue in our commitment to share best practise with other countries, promoting Scotland's work in this space and learning from our counterparts. As the pandemic has brought with it restricted movement between countries, limiting in person involvement in such work, we remain committed to finding other ways to engage and will work closely with our colleagues at EFDN to share, and learn, all we can from our European peers.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

The above activity has allowed us to satisfy our purpose:

- The advancement of citizenship or community development
- The advancement of public participation in sport
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

#### **Review of Activities**

In spite of the pandemic, we have continued with the implementation of our strategy across 5 key areas, under that changing context – project delivery in the areas of Attainment, Health and Inclusions, along with work around Capacity Building and Promotion & Lobbying.

- **Projects**

There is no denying the emergence of COVID-19 has had a massive impact on the delivery of our projects, all of which were cut short.

We are proud that until that point all of our programme were on track to be even more successful than last year.

The latter part of the year has been focused on doing all we can to mitigate the impact of COVID-19 on our projects and their participants. We have undertaken scenario planning and reviews to identify alternative ways of delivery and engagement. Whilst some of these have not been needed as restrictions have eased, we remain ready to deliver in the safest way possible within the current guidelines, whilst being prepared for a return to stronger measures if needed.

We have worked hard to use our networks and pathways to communities to share Scottish Government messaging around COVID-19 and quickly set up the Trusted to Support campaign to highlight the crisis response work being undertaken by our community trusts and their associated clubs.

- **Capacity Building**

We have worked successfully, to support clubs in areas around capacity building. This has been both formal and informal in nature. The continued upskilling of the football community around mental health through our Mental Health First Aid courses and the delivery of National Autism Training have been very well received and much needed.

As always, we work hard to support clubs when looking at the infrastructure and approached required to create successful community trusts/charities. In some cases, this has involved attendance at club or trust board meetings, or the delivery of specific workshops. Informal support has included but is not limited to, providing consultation services on areas such as recruitment, pay scales and fundraising.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

The work of our Networking & Partnerships Officer continued to better connect clubs/club trusts to their local authorities, community planning partnerships, public organisations, the third and voluntary sectors. Feedback has been hugely positive from both external stakeholders and those within the football sector. At the end of 2019, the geographical focus of the role changed to the North Lanarkshire area, with work due to take place with the relevant community trusts in those areas. That work was curtailed due to the pandemic. We hope to be able to pick up on that once restrictions are eased, until then, the post holder will focus on providing project coordinating support in relation to COVID-19 activities and our Trusted to Support campaign hope to be able to pick up on that once restrictions are eased, until then, the post holder will focus on providing project coordinating support in relation to COVID-19 activities and our Trusted to Support campaign.

Our annual conference was cancelled this year to the Lockdown however we look forward to putting in place a new format for network engagement, which will include annual 1-1's with our Chief Executive and quarterly regional meetings. This will allow for the sharing of information, some of which would have been delivered via the annual conference.

- **Promotion and Lobbying**

We have seen another positive year of growth in terms of our social media engagement throughout the year. Our Twitter follower count is up by 13% whilst we have seen an increase of just over 20% in our Facebook numbers.

In response to the work being undertaken by community trusts and their associated clubs to support local communities in the midst of lockdown and social distancing, we worked swiftly to create the Trusted to Support Campaign. This served to shine a light on the work being done by our partners to support their communities in a time of crisis using various mediums, including video content.

The Trusted to Support Campaign proved to be hugely engaging and worked well to share stories of the wonderful COVID-19 response work undertaken by community trusts and their associated clubs. Up to May 2020, the campaign had resulted in 113,000 Twitter impressions and an increase of 73% in profile visits. Facebook content had a reach of 15,571 and video views of 8,620, unique views to our website were up by 807%.

We worked hard to provide a picture of that work at national and local level so that those in need might find a pathway to support, but also to showcase the very best Scottish football has to offer; a network work that became viral in the local response to the pandemic.

We were also able to connect the network more closely to their local authority led COVID-19 leads, thanks to our connection with colleagues at COSLA.



## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

#### **Thanks**

We would like to extend our gratitude to the Scottish Professional Football League for their support and contribution towards the work of the SPFL Trust. We would also like to thank the SPFL community trusts and their associated clubs for their commitment to the SPFL Trust and our projects.

Our project work would not be possible without the support of our funders, to whom we extend our thanks – Scottish Government, Chris Mitchell Foundation, Bord Na Gaelic, Ferrero, SAMH, Santander, University of Glasgow, Cashback, the Variety Club, the Corra Foundation and the Scottish Professional Football League.

#### **Financial review**

- **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis on preparing financial statements.

- **Reserves Policy**

The trustees have considered the level of reserves held by the trust and have agreed a policy whereby reserves should be held at a level equivalent to 6 months of staff costs. The trustees are confident that in the event of the loss of major funding, this level of reserves will enable them to sustain the activities of the trust until alternative funding sources can be identified. At 31 May 2020 the target level of reserves is £110,000.

At 31 May 2020 the trust held free reserves of £30,049 (defined as total unrestricted reserves less committed designated funds), which is lower than the target level.

- **Results for the Year**

The trustees report that in the year to 31 May 2020 the trust had net expenditure of £82,358 (2019: net incoming resources £67,423). As a result, at 31 May 2020 the trust had net assets of £305,123 (2019: £387,481). The balance sheet on page 15 shows how this is split between restricted and unrestricted funds. The unrestricted funds show a significant deficit for the year as a consequence of the trustees' commitment to further expand and deliver our activities in line with our charitable objectives, using the unexpected one-off donation received in May 2019.

#### **Structure, governance and management**

- **Constitution**

The Trust, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 December 2009. Each member of the Trust guarantees such an amount as may be required to discharge the debts and liabilities of the Trust up to an amount not exceeding £1.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

The league restructure in Scottish Football expanded the reach of the Trust from the 12 premier league clubs to cover all 42 clubs, effective June 2013, preceding the subsequent name change of the organisation.

- **Method of Appointment or Election of Trustees**

The management of the Trust is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

- **Policies Adopted for the Induction and Training of Trustees**

New trustees are appointed by the board with reference to the needs of the business and the particular attributes of the individuals under consideration. Induction and training of new trustees, and ongoing training is dealt with by the board.

- **Organisational Structure and Decision Making**

The board meets on a regular basis and makes all the significant decisions in relation to the charity. The day-to-day decisions are delegated to the Chief Executive.

- **Risk Management**

The Trustees maintain a risk register and have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Trustees consider that the principal risk is the loss of sponsorship and/or donations received.

- **Governance**

During the year, the board of the SPFL Trust reviewed and revised our governing document, to ensure it remained fit for purpose having not been amended since the organisation was founded. The revised Articles of Association has been approved by OSCR.

It should be noted that the Articles of Association specifically state that the SPFL may only have two representatives on the board of trustees and more significantly provides that at no time can an SPFL representative hold the Chair of the SPFL Trust.

One of our objectives for the financial year was to increase our engagement with the SPFL in terms of board representation, having only had one Trustee from the SPFL. We were also keen to widen the breadth of experience on our board to include a more detailed understanding of local authority sector.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

To that end, the SPFL Trust appointed Murdoch MacLennan, Chairman of the SPFL and Bernadette Malone, former Chief Executive of Perth and Kinross Council, to the board of the SPFL Trust.

#### **Plans for future periods**

- **Future Developments**

Since the year end, the SPFL Trust were fortunate to receive two significant philanthropic donations to the value of £3,000,000 plus gift aid. The terms of the donations were agreed by both the donors and the SPFL Trust, with the significant majority of the funds being clearly identified for restricted purposes. At the date of signing these accounts, just under £2,500,000 worth of grant awards had been paid out, in line with our charitable objectives and the restricted purposes for the funds.

In the coming period we will continue with the delivery of outcomes and activities that improve the lives of people across Scotland, in line with our Strategic Plan; significantly this will be in the context of the current uncertainties created by COVID-19.

We will work to ensure our activities continue to meet the current needs of communities and we will amend and develop our activities, allowing them to be as responsive, robust and as sustainable and as safe as possible.

As we approach the end of our current Strategic Plan in 2021, work will begin to formally review the effectiveness, impact and efficiency of that plan; whilst consultation and development work will then begin on the creation of a new Strategic Plan that we will put in place in the autumn of 2021.

As we look ahead to the coming year, we do so in the full knowledge that much remains uncertain for people, communities and businesses across Scotland. Whilst we will take a cautious approach to the year ahead, we recognise now, more than ever, the vital role football can play in providing support across Scotland and remain committed to delivering activities and support which can further strengthen that work.

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **Report of the Trustees for the year ended 31 May 2020 (continued)**

#### **Trustees' responsibilities in relation to the financial statements**

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

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

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation 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 16 September 2020 and signed on their behalf by:



Name: Bob Winter

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST FOR THE YEAR ENDED 31 MAY 2020**

#### **Opinion**

We have audited the financial statements of The Scottish Professional Football League Trust (the 'charitable company') for the year ended 31 May 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows 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 May 2020, and of its incoming resources and application of resources including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

## **THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST FOR THE YEAR ENDED 31 MAY 2020**

#### **Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report, 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 trustees' report 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 trustees' 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 page 10, 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.

## THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST FOR THE YEAR ENDED 31 MAY 2020

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

#### **Use of our report**

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

*Wylie & Bisset (Audit) Limited.*

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

168 Bath Street  
Glasgow  
G2 4TP

Date: 16<sup>th</sup> September 2020

**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MAY 2020**  
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income and endowments from:</b>							
Donations and legacies	4	62,907	9,298	72,205	220,266	-	220,266
Charitable activities	5	12,484	406,499	418,983	27,299	312,342	339,641
Other trading activities	6	55,300	-	55,300	46,666	-	46,666
Income from investments	7	1,455	-	1,455	-	-	-
Other incoming resources	8	-	2,516	2,516	-	-	-
<b>Total Income</b>		<b>132,146</b>	<b>418,313</b>	<b>550,459</b>	<b>294,231</b>	<b>312,342</b>	<b>606,573</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	9	47,637	-	47,637	41,041	-	41,041
Charitable activities	11	285,707	299,473	585,180	255,581	242,528	498,109
<b>Total Expenditure</b>		<b>333,344</b>	<b>299,473</b>	<b>623,817</b>	<b>296,622</b>	<b>242,528</b>	<b>539,150</b>
<b>Net (expenditure)/income for the year</b>		<b>(201,198)</b>	<b>118,840</b>	<b>(82,358)</b>	<b>(2,391)</b>	<b>69,814</b>	<b>67,423</b>
Transfers between funds	18	91,162	(91,162)	-	66,070	(66,070)	-
<b>Net movement in funds</b>		<b>(110,036)</b>	<b>27,678</b>	<b>(82,358)</b>	<b>63,679</b>	<b>3,744</b>	<b>67,423</b>
<b>Funds reconciliation:</b>							
Total funds brought forward	18	140,085	247,396	387,481	76,406	243,652	320,058
<b>Total Funds carried forward</b>	<b>18</b>	<b>30,049</b>	<b>275,074</b>	<b>305,123</b>	<b>140,085</b>	<b>247,396</b>	<b>387,481</b>

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

All income and expenditure derive from continuing activities.



THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

BALANCE SHEET AS AT 31 MAY 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Tangible fixed assets</b>	15	-	6,974	6,974	-	-	-
<b>Current assets:</b>							
Debtors	16	37,517	55,211	92,728	57,380	37,281	94,661
Cash at bank and in hand	20	25,628	212,889	239,832	126,719	210,115	336,834
<b>Total assets</b>		63,145	275,074	339,534	184,099	247,396	431,495
<b>Liabilities:</b>							
Creditors falling due within one year	17	(34,411)	-	(34,411)	(44,014)	-	(44,014)
<b>Net assets</b>		28,734	275,074	305,123	140,085	247,396	387,481
<b>The funds of the charity:</b>							
Unrestricted funds	18	30,049	-	30,049	140,085	-	140,085
Restricted funds	18	-	275,074	275,074	-	247,396	247,396
<b>Total charity funds</b>		30,049	275,074	305,123	140,085	247,396	387,481

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

Approved by the trustees and signed on their behalf by:



Name: Bob Winter



Name: Charles Barnett

Date: 16<sup>th</sup> September 2020

Company number: SC369633

**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MAY 2020**

	Note	2020 £	2019 £
<b><i>Cash flows from operating activities:</i></b>			
Net cash (used in)/provided by operating activities	19	(87,704)	1,102
<b><i>Cash flows from investing activities:</i></b>			
Fixed Asset Additions		(9,298)	-
Net cash provided (used in)/by investing activities		(9,298)	-
<b>Change in cash and cash equivalents in the year</b>		<b>(97,002)</b>	<b>1,102</b>
Cash and cash equivalents brought forward	20	336,834	335,732
<b>Cash and cash equivalents carried forward</b>	<b>20</b>	<b>239,832</b>	<b>336,834</b>

## THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

#### 1. Accounting Policies

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

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

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

##### (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 Trust 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.

## THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

#### 1. Accounting Policies (continued)

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

##### (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 support costs related to this activity;
- Expenditure on charitable activities includes project costs and other activities undertaken to further the purposes of the charity and their associated support costs;

##### (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.

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 staff time. The allocation of support and governance costs is analysed in note 10.

##### (g) Fixed assets

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

Depreciation is charged as follows:

Computer Equipment – 25% straight line

##### (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.

## THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

#### 1. Accounting Policies (continued)

##### (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) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 12. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity using the methodology set out in note 12.

##### (l) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within 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) Financial instruments

The charitable company 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.

##### (n) 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.

##### (o) Judgements and key sources of estimation

In the application of the company's accounting policies, the Directors 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 SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

#### 1. Accounting Policies (continued)

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.

#### 2. Legal status of the Trust

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

#### 3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Trustees waived expenses in the year totalling £460 (2019: £237). During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2019: none).

#### 4. Income from donations and legacies

	2020	2019
	£	£
Donations	43,405	192,281
Donations in Kind	28,800	27,985
	<u>72,205</u>	<u>220,266</u>

#### 5. Income from charitable activities

	2020	2019
	£	£
Football projects	418,983	339,641
	<u>418,983</u>	<u>339,641</u>

#### 6. Income from other trading activities

	2020	2019
	£	£
FFIT Licences	55,300	46,666
	<u>55,300</u>	<u>46,666</u>

#### 7. Income from investments

	2020	2019
	£	£
Interest on cash deposits	1,455	-
	<u>1,455</u>	<u>-</u>

**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020**

**8. Other incoming resources**

	2020 £	2019 £
Furlough grant	2,516	-
	<u>2,516</u>	<u>-</u>

**9. Raising funds – expenditure on raising donations and grants**

	Direct Costs £	Support Costs £	Total 2020 £	Direct Costs £	Support Costs £	Total 2019 £
Seeking donations & grants	-	47,637	47,637	-	41,041	41,041
	<u>-</u>	<u>47,637</u>	<u>47,637</u>	<u>-</u>	<u>41,041</u>	<u>41,041</u>

**10. Allocation of governance and support costs**

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

Cost type	Total Allocated 2020 £	Raising funds £	Projects £	Governance related £	Basis of apportionment
Staff costs	114,094	36,299	59,999	17,796	Staff time
<b>Total</b>	<u>114,094</u>	<u>36,299</u>	<u>59,999</u>	<u>17,796</u>	

Cost type	Total Allocated 2019 £	Raising funds £	Projects £	Governance related £	Basis of apportionment
Staff costs	104,763	31,322	59,889	13,552	Staff time
<b>Total</b>	<u>104,763</u>	<u>31,322</u>	<u>59,889</u>	<u>13,552</u>	

**Governance costs:**

	2020 £	2019 £
Auditor's remuneration	4,476	4,428
Costs of meetings	405	1,457
Support costs (see above)	17,796	13,552
	<u>22,677</u>	<u>19,437</u>

**THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020**

**Allocation of governance and other support costs:**

	<b>Support costs</b> £	<b>Governance</b> £	<b>2020</b> £
Charitable activities – projects	59,999	11,339	71,338
Raising funds	36,299	11,338	47,637
<b>Total allocated</b>	<b>96,298</b>	<b>22,677</b>	<b>118,975</b>

	<b>Support costs</b> £	<b>Governance</b> £	<b>2019</b> £
Charitable activities - projects	59,889	9,718	69,607
Raising funds	31,322	9,719	41,041
<b>Total allocated</b>	<b>91,211</b>	<b>19,437</b>	<b>110,648</b>

**11. Analysis of expenditure on charitable activities**

	<b>2020</b> <b>Projects</b> £	<b>2020</b> <b>Total</b> £	<b>2019</b> <b>Projects</b> £	<b>2019</b> <b>Total</b> £
Staff costs	115,548	115,548	105,221	105,221
Project costs	260,868	260,868	286,334	286,334
Other costs	135,102	135,102	36,947	36,947
Depreciation	2,324	2,324	-	-
Governance costs (note 10)	11,339	11,339	9,718	9,718
Support costs (note 10)	59,999	59,999	59,889	59,889
	<b>585,180</b>	<b>585,180</b>	<b>498,109</b>	<b>498,109</b>

**12. Analysis of staff costs and remuneration of key management personnel**

	<b>2020</b> £	<b>2019</b> £
Salaries and wages	192,184	148,368
Social security costs	16,713	12,256
Employer contributions to defined benefit pension schemes	9,337	8,884
<b>Total staff costs and employee benefits</b>	<b>218,233</b>	<b>169,508</b>
<b>Key management personnel remuneration</b>	<b>£51,989</b>	<b>£44,138</b>

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

	<b>2020</b> No.	<b>2019</b> No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	8	7



# THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

### 13. Net income/(expenditure) for the year

This is stated after charging:	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation	2,324	-
Auditors' remuneration	4,476	4,428
	<hr/>	<hr/>

### 14. Government Grants

Income from government grants comprises:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
FFIT – Scottish Government	275,930	216,533
Furlough grant	2,516	-
	<hr/>	<hr/>
	278,446	216,533

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

### 15. Tangible fixed assets

	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 April 2019	-	-
Additions	9,298	9,298
Disposals	-	-
As at 31 March 2020	<hr/>	<hr/>
	9,298	9,298
<b>Depreciation</b>		
As at 1 April 2019	-	-
Charge for the year	2,324	2,324
On disposals	-	-
As at 31 March 2020	<hr/>	<hr/>
	2,324	2,324
<b>Net book value</b>		
As at 31 March 2019	<hr/>	<hr/>
	-	-
As at 31 March 2020	<hr/>	<hr/>
	6,974	6,974

# THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

### 16. Debtors

	2020 £	2019 £
Trade debtors	4,000	-
Other debtors	88,728	94,661
	<u>92,728</u>	<u>94,661</u>

### 17. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	9,034	15,350
Taxation and social security	5,192	2,725
Other creditors and accruals	20,185	25,939
	<u>34,411</u>	<u>44,014</u>

### 18. Analysis of charitable funds

Analysis of Fund movements 2020	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Sports Chaplaincy	-	22,500	22,500	-	-
General funds	140,085	109,646	310,844	91,162	30,049
<b>Total unrestricted funds</b>	<u>140,085</u>	<u>132,146</u>	<u>333,344</u>	<u>91,162</u>	<u>30,049</u>
<b>Restricted funds</b>					
FFIT – Scottish Government	184,880	275,930	182,860	(74,624)	203,326
Move and Learn	19,289	48,000	42,691	(5,000)	19,598
Music Box Cares	2,019	-	-	-	2,019
Festive Friends	-	25,000	25,000	-	-
Interns	1,807	-	-	-	1,807
FFITer Families	22,331	-	5,438	-	16,983
442	310	-	310	-	-
MHFA	2,902	16,150	10,132	(1,500)	7,420
Mental Health	11,133	3,381	1,606	-	12,908
Autism Awareness	2,725	10,000	6,596	(2,000)	4,129
Fixed Assets	-	9,298	2,324	-	6,974
OTB	-	8,038	-	(8,038)	-
Furlough grant	-	2,516	2,516	-	-
N&P Officer	-	20,000	20,000	-	-
<b>Total restricted funds</b>	<u>247,396</u>	<u>418,313</u>	<u>299,473</u>	<u>(91,162)</u>	<u>275,074</u>
<b>TOTAL FUNDS</b>	<u>387,481</u>	<u>521,659</u>	<u>604,017</u>	<u>-</u>	<u>305,123</u>

# THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

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

Analysis of Fund movements 2019	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
General funds	76,406	294,231	296,622	66,070	140,085
<b>Total unrestricted funds</b>	<b>76,406</b>	<b>294,231</b>	<b>296,622</b>	<b>66,070</b>	<b>140,085</b>
<b>Restricted funds</b>					
FFIT – Scottish Government	215,335	216,533	184,918	(62,070)	184,880
Move and Learn	13,396	38,754	29,861	(3,000)	19,289
Music Box Cares	6,319	-	4,300	-	2,019
Action for Children	2,700	-	2,700	-	-
Interns	36	2,032	261	-	1,807
FFITer Families	-	22,531	200	-	22,331
442	-	4,000	3,690	-	310
MHFA	-	14,100	10,198	(1,000)	2,902
Mental Health	5,866	11,667	6,400	-	11,133
Autism Awareness	-	2,725	-	-	2,725
<b>Total restricted funds</b>	<b>243,652</b>	<b>312,342</b>	<b>242,528</b>	<b>(66,070)</b>	<b>247,396</b>
<b>TOTAL FUNDS</b>	<b>320,058</b>	<b>606,573</b>	<b>539,150</b>	<b>-</b>	<b>387,481</b>

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

**Sports Chaplaincy** – Donations received in the year have been used towards Sports Chaplaincy costs.

- b) Restricted funds comprise:

**FFIT – Scottish Government** – To provide 12-week physical activity and healthy living courses at SPFL clubs to men and women aged 35 – 65.

**Move and Learn** – To provide classroom-based sessions on health and well-being followed by physical activity sessions.

**Music Box Cares** – To provide a programme which provides Looked After and Accommodated Young People aged 12 – 18 with music-based activities.

**Action for Children** - Parent's on the Ball programme working to provide support to parents currently engaged with Action for Children.

**Interns** - Contribution funding towards the staff cost of 2 media interns.

**FFITer Families** – To deliver a pilot programme, which is a version of Football Fans in Training, designed to address childhood obesity and inactivity in young people.

**442** – To improve literacy in primary school pupils, increase reading levels and engagement with local libraries.

## THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

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

**MHFA** – Funding received from the Chris Mitchell Foundation to fund Mental Health First Aid.

**Mental Health** - Income generated via the Golf Day at which all funds raised will be used to tackle mental health in football.

**Autism Awareness** - To make football more autism friendly and to increase accessibility at football for young people with autism, through the provision of specialised equipment.

**Fixed assets** – Funding was received from the SPFL League to purchase computer equipment.

**OTB** – To work with young people aged 18-24 who have, or have been identified as likely to, take part in anti-social or criminal behaviour.

**Furlough Grant** – Funding under the Coronavirus Job Retention Scheme towards wages costs.

**Festive Friends** - £25,000 donation received from the SPFL towards Festive Friends programme.

**N&P Officer** – Funding to cover the salary costs of a Network and Partnership Officer.

#### 19. Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net (Expenditure)/income for the year (as per the Statement of Financial Activities)	(82,358)	67,423
Adjustments for:		
Depreciation	2,324	-
Decrease/(increase) in debtors	1,933	(47,764)
(Decrease) in creditors	(9,603)	(18,557)
Net cash provided (used in)/by operating activities	<u>(87,704)</u>	<u>1,102</u>

#### 20. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	239,832	336,834
Total cash and cash equivalents	<u>239,832</u>	<u>336,834</u>