

Company registration number CS002698 (Scotland)

Charity registration number SC047268 (Scotland)

**THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number (Scotland)</b>	SC047268
<b>Company number</b>	CS002698
<b>Registered office</b>	Kenmure Main Road Dirleton North Berwick East Lothian EH39 5EA UK
<b>Trustees</b>	Mr R McCormick (Chair) Mr R Armstrong Mr S Scott Mr K Anderson Mr G Scott Mr M Donohue
<b>Accountants</b>	Ashfords Chartered Accountants Unit 2, Manor Court Manor Mill Lane Leeds LS11 8LQ
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 3 of the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

Sporting Memories Foundation Scotland engages with likeminded partner organisations and members of the community to run face to face community -based clubs/ groups as well as online virtual club activities for older people, to reminiscence about sport and to take part in physical activities.

Volunteers are managed by the charity, where recruitment, training and support is provided to volunteer personnel to enable the development and sustainability of delivering weekly sessions through clubs and groups. The Sporting Memories Social Licence has enabled a wider reach and engagement throughout Scotland to connect with older sports fans.

Partnerships are formed with local authorities, third sector organisations and sport governing bodies. These tend to be organisations that are targeting the same demographic and by working together both parties can have a bigger and sustainable impact.

Partner examples include:

- Age Scotland
- Scottish Club Sport
- One Ren
- Volunteer Scotland
- Active Fife
- Parkinsons UK

People are living longer, healthier lives than at any other period of history. In Scotland, the pensioner population is estimated to increase from 17.9% (in 1998) to 24% of the total population by 2036. Despite the overall health improvements and growing numbers of older people, they are still disadvantaged in many ways. Three of the biggest challenges are the health and socio-economic impact of dementia, depression and loneliness.

An emerging evidence base, acknowledged by Governments and Public Health clearly shows that to age well and live well we all need to be:

- Socially Connected
- Mentally Stimulated
- Physically Active

Health and social care services developed for older people and projects aimed at engaging older people have a poor track record of engaging men over the age of 50 in activities that promote healthy activities.

The Sporting Memories Foundation Scotland aims to continue to play a key part in tackling and reducing the effects of dementia, depression and loneliness on the individual, carers, communities, local authorities and health services by building on the success and partnerships already in place; creating community based clubs/ hubs, offering weekly activities from sport themed sessions to getting participants actively playing sports such as, boccia, walking football or engaging in activities such as strength and balance and the use of the resources and activities provided by the Sporting Memories #KITbag.

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The Sporting Memories Foundation Scotland aims to continue to deliver on four key areas:

### Health

We aim to reduce the effects of social isolation and mental health issues by providing fun, interactive and meaningful club/group activities enabling friendships to flourish.

### Economic

We aim to ease the financial constraints on health and community organisations by working in partnership with like-minded bodies to find and implement solutions through bids, grants and other fundraising means.

### Social

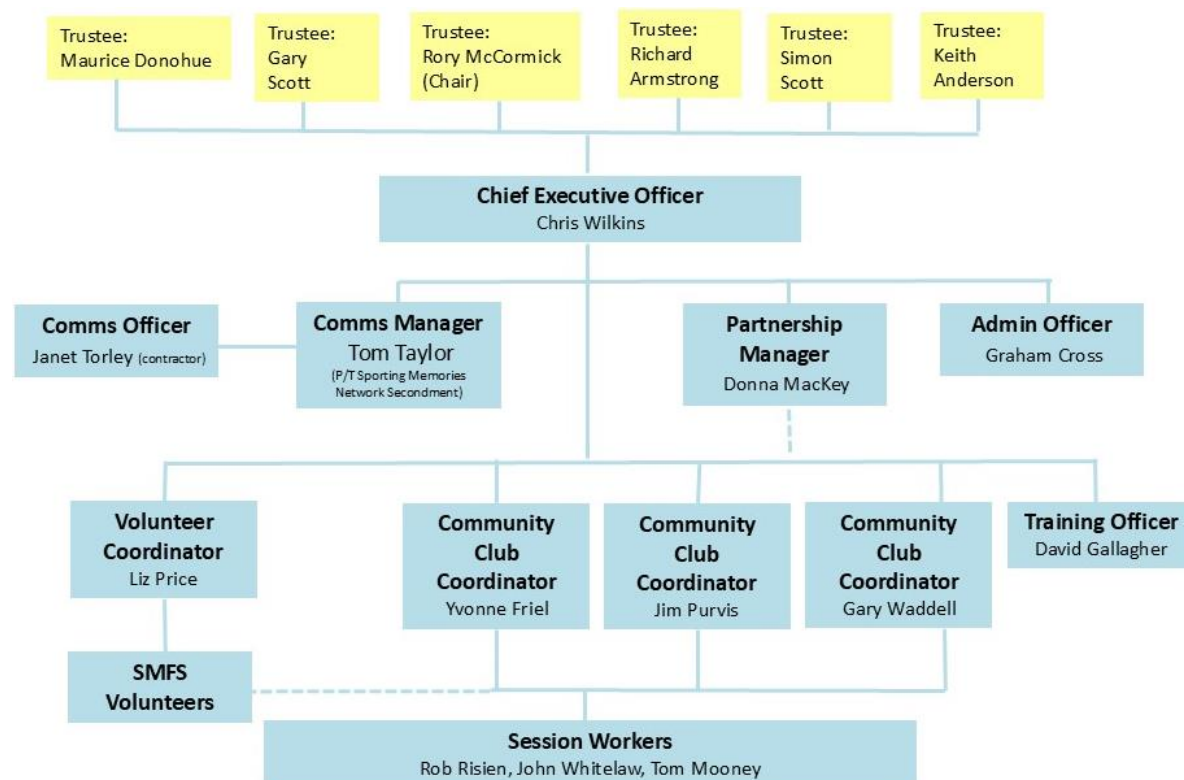
We aim that through our meaningful activities, we will help older people to make new friendships and to feel connected to their communities. We will strive to reduce isolation and loneliness.

### Education

We aim to break down barriers and reduce stereotyping of age by undertaking multi-generational activities within the educational sector and other organisations supporting children and younger adults to help community cohesion.

### Staffing Structure – Update and Developments

The Sporting Memories staff team had no new appointments in 2024/25.



# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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#### **SMFS Achievements and Performance – 2024/25**

Sporting Memories community clubs remain at the heart of our delivery model, and we continue to work with organisations to maximise opportunities to connect older people to their communities across Scotland. Our long-standing clubs continue to thrive whilst our Social Licence has allowed us to expand our club network to new local authority areas including Orkney and East Dunbartonshire.

Since April 2024 we have started 10 new community clubs with the valued support and engagement of local partners. There was a total of 45 clubs in operation at the end of March 2025.

All active Scotland community clubs are listed below with new clubs noted in bold.

	Club name	Location	Social Licence
1	ALLOA SPORTING MEMORIES	Hawthill Community Centre	
2	<b>ALLOA (SPEIRS CENTRE) SPORTING MEMORIES</b>	<b>Speirs Centre</b>	<b>YES</b>
3	BARRHEAD SPORTING MEMORIES	Community Hub – Barrhead Centre	
4	BELLSHILL SPORTING MEMORIES	St Gerards Church	
5	BLANTYRE SPORTING MEMORIES	David Livingstone Memorial Church	
6	BROXBURN SPORTING MEMORIES	Broxburn United Sports Club	
7	CALDERWOOD SPORTING MEMORIES	Calderwood Church	
8	CAMBUSNETHAN SPORTING MEMORIES	Made4U	
9	CLUB 100 SPORTING MEMORIES	Club 100, Motherwell	
10	<b>CLYDE SPORTING MEMORIES</b>	<b>Eastfield Community Centre</b>	<b>YES</b>
11	COATBRIDGE SPORTING MEMORIES	Coatbridge Locality Service	
12	CORKERHILL SPORTING MEMORIES	Corkerhill Community Hub	
13	CORSTORPHINE SPORTING MEMORIES	Corstorphine Community Centre	
14	<b>CUPAR SPORTING MEMORIES</b>	<b>Duffus Park Bowling Club</b>	<b>YES</b>
15	DALKEITH SPORTING MEMORIES	Dalkeith Rugby Club	
16	DUNBAR SPORTING MEMORIES	Halhill Sports Centre	
17	DUNFERMLINE SPORTING MEMORIES	Abbeyview Bowling Club	
18	<b>DUNTOCHER SPORTING MEMORIES</b>	<b>Duntocher Village Hall</b>	
19	EAST FIFE SPORTING MEMORIES	Bayview Stadium	
20	<b>EDINBURGH SOUTHSIDE SPORTING MEMORIES</b>	<b>Southside Faithcare</b>	<b>YES</b>
21	FORFAR SPORTING MEMORIES	Strathmore Cricket Club	YES
22	FORTHILL SPORTING MEMORIES	Forthill Community Hub	YES
23	GILVENBANK SPORTING MEMORIES	Gilvenbank Community and Health Hub	
24	GOREBRIDGE SPORTING MEMORIES	Gorebridge Leisure Centre	
25	HADDINGTON SPORTING MEMORIES	John Grey Centre	
26	<b>KIRKINTILLOCH SPORTING MEMORIES</b>	<b>St Columba's Parish Church</b>	
27	KIRKCALDY SPORTING MEMORIES	Kirkcaldy Rugby Club	
28	<b>KIRKWALL SPORTING MEMORIES</b>	<b>Pickaquoy Centre</b>	<b>YES</b>
29	LARKHALL SPORTING MEMORIES	Registry House	YES
30	<b>LINLITHGOW SPORTING MEMORIES</b>	<b>Prestonfield Stadium</b>	
31	LIVINGSTON SPORTING MEMORIES	Livingston Cricket Club	YES
32	LONGNIDDRY SPORTING MEMORIES	Longniddry Parish Church	
33	MEARNS KIRK SPORTING MEMORIES	The Mearns Kirk	
34	MID ARGYLL SPORTING MEMORIES	MS Argyll Centre	YES
35	MUSSELBURGH SPORTING MEMORIES	Musselburgh Rugby Club	
36	NORTH BERWICK SPORTING MEMORIES	North Berwick Rugby Club	

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37	PARKINSONS EDINBURGH SPORTING MEMORIES	Northfield Church	
38	PARKINSONS ROSYTH SPORTING MEMORIES	Parkgate Community Centre	
39	PENTLANDS SPORTING MEMORIES	Hub @ 531 Community Centre	YES
40	RENFREW SPORTING MEMORIES	Renfrew Leisure Centre	
41	SCALLOWAY SPORTING MEMORIES	Scalloway Youth and Community Centre	YES
42	SPARTANS SPORTING MEMORIES	Ainslie Park Stadium	
43	STENHOUSEMUIR SPORTING MEMORIES	Ochilview Stadium	
44	STORNOWAY SPORTING MEMORIES	Stornoway Bowling Club	YES
45	WESTWOOD SPORTING MEMORIES	Westwood Baptist Church	

During the reporting period we closed three clubs – Drumchapel, Menzieshill and Brae – due to a lack of member and volunteer engagement. Each club ran for a period of six to eight months but without members we took the decision to close them.

Due to lower attendee numbers at our Tuesday online club, we decided to merge our national virtual club offering to once per week. This service has been vital in connecting our members who can't attend a physical club, and they continue to be offered to members and volunteers across Scotland. We also have an additional online session every second Wednesday linked to the Blantyre Sporting Memories club, who meet in person at Livingstone Memorial Church every two weeks.

#### Online club details:

**Wednesdays (alternate) 7pm to 8.30pm – Blantyre Club**

**Thursdays – 1.30pm to 3pm – National Online Club**

It's important to acknowledge that without our brilliant team of dedicated and enthusiastic volunteers we wouldn't be able to operate a network of weekly community clubs. It's because of their continued support and involvement that our clubs have embedded themselves within their communities and are a vital social outlet for local older people.

#### 2024/2025 Sporting Memories Foundation Scotland Delivery

As a charity and as a small team of staff, the organisation as a whole has always been innovative in terms of resources and service provision and with various connections of like-minded partner organisations, we now have the armoury at our disposal to have a blended model of service delivery provision that ensures that engagement can take place and cater for individuals own conditions and preferences across the whole of Scotland and the UK. Thankfully, we have also been supported by all our funders who have continued to support the development of new methods of delivery within our communities, thus reaching isolated and lonely older sports fans.

SMFS volunteers and staff have continued a pathway in 2024/2025 of engagement, communication and activity for members, families, and partners with:

- SMFS Community clubs
- SMFS Virtual Clubs (via zoom platform)
- SMFS Volunteers WhatsApp groups – Regional and Local
- SMFS Updates via e-mail
- Social Media – Twitter and Facebook
- SMFS Volunteer Newsletter
- Sporting Memories Learning Zone

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#### **SMFS – Face to Face Club Activity Status and Statistics during 2024 / 2025:**

Within this reporting period, there have been **45** active Sporting Memories Foundation Scotland Community clubs and two online clubs. Building on our success and profile we have grown our network of local and regional partnerships to create new clubs and opportunities across the whole of Scotland.

Our community clubs run weekly, with only the 2-week period over Christmas and New Year taken as a break. However, we continue to offer an online meet up during this period to allow our members and volunteers an opportunity to connect.

The staff team continue to forge new local connections and create opportunities to raise awareness of Sporting Memories at various forums, steering groups and workshops. Throughout the year there are lots of opportunities to host information stalls, make presentations and informally chat to local third sector groups. Word of mouth has increasingly demonstrated its effectiveness with many club member and volunteer referrals coming from conversations in the local area.

In line with that our social media content, specifically Facebook, has allowed us to reach and target local people about new clubs and opportunities. We utilise local Facebook groups to share 'what's on' which helps us to interact with the right audience.

- Total number of active SMFS community clubs - **45**
- Overall number of SMFS community club sessions delivered – **1980**
- Total number of SMFS Club Registered Members – **540 (Male – 518, Female – 22)**
- Total number of SMFS trained and active volunteers - **93**
- Overall SMFS volunteers club participation cumulative for year -
- Overall SMFS Staff & Guests club participation cumulative for year -
- Average Weekly Club Member Attendance per year – **12**
- Average Weekly Club Overall Attendance per year – **14**

#### **Funding**

All restricted funding carried over from 2023-24 to 2024-25 was spent in the year. Reports for funding received in the year 2024-25:

#### **National Funding**

**Impact Funding**                      £11,250                      100%

To support the development of the SMFS volunteer workforce through our Volunteer Coordinator. Recruiting for a variety of roles to support our blended model of delivery, developing training methods, and supporting the volunteer journey with a new framework. Working closely with partners to promote opportunities and recruit new volunteers.

**National Lottery Fund (Scotland)**                      £49,056                      100%

Supporting Sporting Memories Foundation Scotland to grow the club network, recruit and train volunteers and continue to positively impact our members, carers, and their families. Network has grown from **38** clubs to **45 (10 new clubs but 3 closed)** in reporting period supporting **540** members and **93** volunteers.

**National Lottery Heritage Fund**                      £38,906.50                      95%

Supporting Sporting Memories Foundation Scotland to run an exciting series of projects that will capture the history of the International Island Games as well as create a long-term legacy on the Orkney Islands. The fund will help us to open two new Sporting Memories clubs in Orkney as well as collect and curate memories from across five decades of International Island Games history.

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### **Foundation Scotland** £7,360 60%

Made up of two funds, one working with Netball Scotland to set-up a new 'Net and Natter group for Netball Fans and another to continue to support existing Community Clubs: Pentlands (Juniper Green), Livingston, Broxburn and Spartans.

### **Regional Funding**

<b>a) Fife</b>	<b>Shanks Kilgour Trust</b>	£5,000	75%
	Fife Community Chest	£3,530	100%
	Fife Voluntary Action CMHWP Fund	£6,000	25%
	WG Edwards Charitable Foundation	£1,260	100%

Growing and supporting our network of community clubs across the Fife region, reaching out to more partners and exploring new opportunities. Club network in Fife continues to thrive, with one new community club in Cupar and a partner club in Rosyth with Parkinson's UK. Currently supporting over **62** members every week and a steady experienced volunteer team of **15**.

<b>b) East Lothian</b>	<b>East Lothian Vol Centre CMHWP Fund</b>	£4,000	100%
	<b>Blythe Family Trust</b>	£1,000	100%

Supporting our long-standing network of community clubs across East Lothian, working with local partners to ensure their success and sustainability. We have a thriving network of 5 community clubs supporting over **60** members and volunteer team of **9**.

<b>c) Edinburgh</b>	<b>Edinburgh Vol Org Council Fund</b>	£6,380	0%
	<b>Johnston Smillie Charitable Trust</b>	£1,000	100%

We have grown our Edinburgh community clubs to **4** with our new partnership at Southside Faithcare. It is a thriving network engaging an average of **34** members and **10** volunteers per week.

<b>d) Engage Renfrewshire</b>	£2,750	0%
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Working in partnership with Renfrewshire Leisure (One Ren) to grow and support our club at King George V Pavilion in Renfrew. The club has an average weekly attendance of **15** supported by **3** volunteers.

<b>e) Shetland Vol Action</b>	£3,875	0%
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Continue the development of two clubs in Shetland and recruiting more volunteers to support. The Scalloway club has an average of **10** attending each session and we will look to relocate from Brae to Lerwick in 2025.

<b>f) Aberdeenshire CMHWP Fund</b>	£7,914	0%
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Working in partnership with Live Life Aberdeenshire to establish 2 social licence clubs in Stonehaven and Turriff. Clubs are due to open in 2025 due to the challenges of securing volunteers, although **3** volunteers have been trained and venues have been confirmed.

<b>g) Voluntary Sector Gateway West Lothian</b>	£5,700	
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Growing and supporting our 3 Sporting Memories clubs across West Lothian, working with local third sector partners to ensure a referral pathway for members and volunteers. Clubs are supporting an average of **45** members per week with **8** volunteers. We are also linking with care homes in Livingston who attend that club and have provided them with resources.

<b>h) Voluntary Action Angus</b>	£4,950	100%
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Supporting our one club in Angus based in Forfar with resources and training. We are also linking the club with local day centres who have received resources. The Forfar club has an average of **8** weekly attendees supported by **2** volunteers.

<b>i) East Dunbartonshire Voluntary Action</b>	£3,000	33%
<b>East Dunbartonshire Council</b>	£1,936	100%

To support and grow our new club in Kirkintilloch in partnership with local Rotary. The club has an average weekly attendance of **10** supported by **2** volunteers.

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**j) Dundee Voluntary Action** £4,908 100%

Continue to support and grow our club at Forthill Community Hub, working with Dundee Council and Active Dundee to embed the club in its community programme. The club has an average attendance of **10** members supported by **3** volunteers.

**k) Voluntary Action South Lanarkshire** £6,100 0%

To continue to support the growth and expansion of our local weekly Sporting Memories Clubs in South Lanarkshire (Blantyre, Calderwood and East Kilbride) working with local third sector partners and organisations. South Lanarkshire supports an average of **55** members each week.

**l) Voluntary Action East Renfrewshire** £3,000 33%

Continue to support our clubs in Newton Mearns and Barrhead, working with our community partners to embed referral pathways for members and volunteers. The clubs support an average of **22** members each week.

**m) Midlothian Voluntary Action** £6,350 0%

Funds to continue to grow and support our 2 Midlothian Sporting Memories clubs in Dalkeith and Gorebridge by connecting and working with local 3rd and public sector partners to increase awareness and embed referral pathways for new members and volunteers

**n) Falkirk CMHWP** £4,850 0%

No activity commenced before end March 2025.

#### **Unrestricted grants:**

**William Grant** £40,000

Used to support our core activities

#### **Operational Developments**

##### **Volunteering**

##### **Volunteer Training**

We continue to deliver regular online opportunities for new volunteers' courtesy of our Training Officer David Gallagher. We have a section on our website where volunteer can look at a calendar of training dates and book themselves on to a course. The regularity of training allows us to reach out to and support more volunteers than before. We now offer 'refresher' training to volunteers who are looking for new ideas and to reconnect with our resources.

##### **Learning Zone**

More volunteers are now utilising the 'ideas and inspiration' section of the Learning Zone to access activities and quizzes shared by other volunteers. Every week one of our volunteers contributes a 'This Week in Sports History' presentation that is available for everyone to use.

##### **Volunteer Celebration**

To reward and recognise our volunteers we once again hosted our annual Volunteer Celebration Event in September 2024 at Broxburn United Sports Club. We like to use this platform to highlight the contributions our volunteers make to Sporting Memories and reinforce our gratitude towards their continued commitment to the role. Utilising the Volunteer Scotland recruitment network, we can promote opportunities locally allowing us to steadily increase our volunteer numbers to **93**.

##### **Online Volunteer Get Together**

We continue to offer these online sessions as they are a good opportunity to have a chat with some of our other volunteers and discuss anything that has been going on in our clubs in person and online recently or anything else sports related. Now that we have clubs across Scotland this service provides a valuable opportunity for volunteers who may never meet in person to ask questions or discuss issues

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with other volunteers. Not mandatory for volunteers to attend. This takes place via zoom on a Wednesday afternoon and has been supported and lead by SMF Training Officer - David Gallagher.

#### **Activities and Events:**

##### **Intergenerational**

##### **Occupational Therapy Students – Glasgow Caledonian University and Napier University**

Once again, we welcomed both first- and third-year Occupational Therapy Students for placement across our Sporting Memories Clubs. In October 2024, for the first time we hosted two students from Edinburgh Napier who spent 10 weeks with our Fife community clubs. At the end of their placement, Lorraine and Tania, produced a very thorough and insightful report and we thank them for their input.

##### **Supporting Duke of Edinburgh Award**

When Arran Mackey from Broxburn in West Lothian was looking for opportunities to complete the volunteering section of the Duke of Edinburgh Bronze award (DofE) scheme, he chose Sporting Memories Foundation Scotland as his project. Arran is a S4 pupil at Broxburn Academy and completed 12 weeks of volunteering at our Club 100 club in Motherwell. His presence and contributions were welcomed by all.

##### **Fife Sports Days**

To mark the 2024 Olympic Games in Paris, our Fife community clubs each hosted a sports day for members and their families. Members brought along their grandchildren who joined in with the activities and supported them to take part. Throughout the week around 20 children got involved in the games.

#### **Scotland club and partnership events**

##### **Walking Football**

Strathaven Dynamos football club hosted an introductory session to walking football and the chance to find out more about Sporting Memories. Four teams took part. Midlothian Ladies and Stenhousemuir walking football teams travelled to the ground and were joined by a mixed team from Strathaven Dynamos and the Select Six from Sporting Memories Scotland.

The final was between Strathaven Dynamos and Sporting Memories with the latter coming out eventual winners in a tense penalty shootout.

The aim of the event was to raise awareness of Sporting Memories in Strathaven and look at a community club in the area.

##### **Fundraiser in Fife**

In November 2024, a team of Fife volunteers organised a fundraiser night at the Legion club in Dunfermline to raise funds for Sporting Memories. The main attraction were the band Van Kleef who gave up their time to provide the evening entertainment. There were also raffle and auction prizes to be won. After a great turn out and brilliant team effort from the volunteers they raised just over £5,000 which will go towards supporting our clubs in Fife and beyond.

We hope to run the event again in 2025.

##### **Boccia Bonanza**

In September 2024 to mark the Paralympic Games in Paris and get our members active, we set our clubs a 'Boccia Bonanza' Challenge where you scored points for landing a boccia ball on a target. Club members had five throws each to score as many points as they could, with Clubs adding up all their scores to make a Club average total.

Well done to Dalkeith Sporting Memories who were crowned the winners, scoring over 200 points!

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### **Guests and days out**

Our clubs continue to welcome sporting guests to share memories of their playing days and regale stories of the past. We have met personalities from across different sports who are more than happy to join in the conversation with our members. British Lion Scott Hastings, football commentator Archie McPherson and pioneer of women's football Rose Reilly have all been guests and we thank them for their contributions.

Trips to sporting venues continue to be popular with clubs visiting Hampden Park and Murrayfield. In August 2024, some of our clubs came together at the Edinburgh Fringe Festival to watch a show 'The Ghost of White Hart Lane' about footballer John White.

### **Celebrating Success:**

#### **Fife Voluntary Action**

A huge well done to the Fife Sporting Memories team who were awarded the 'Wellbeing Organisation of the Year' at the 2024 Fife Voluntary Action Awards. The award recognises the positive impacts of Sporting Memories on its members and volunteers and the benefits of regular social connection and physical activity for older people.

#### **Age Scotland**

We received a 'special commendation' award from Age Scotland at their annual awards gathering to recognise our contribution and service to older people across communities in Scotland.

### **Communications**

#### **Internal**

SMFS Monthly newsletters are sent out via e-mail to all our volunteers, members, partner organisations, carers and family contacts

#### **External**

During 2024 /25 there has been much more activity on our social media platforms such as X: @SMN\_Scotland and Facebook profiles: The Sporting Memories Foundation Scotland, which are independent of the main Sporting Memories Network accounts.

#### **Media**

We have been very proactive with scheduled weekly SMFS X/Facebook content as well as ad hoc news and information surrounding activities and events.

### **Financial review**

Income for the year amounted to £233,704 (2024: £176,480). Expenditure in the year amounted to £218,973 (2024: £225,231). The net movement in funds for the year was £14,731 (2024: -£48,751). General unrestricted reserves stood at £30,365 (2024: £39,950). The restricted funds carried forward amounted to £69,021 (2024: £44,705). The analysis of the restricted funds can be found on note 13 of the financial statements.

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to three months' average expenses. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is given to ways in which additional funds may be raised. This is because despite the large increase in income during the year, this was mainly restricted. The charity is actively trying to raise unrestricted income to cover the day-to-day costs.

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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#### Structure, governance and management

The Sporting Memories Foundation (Scotland) is a Scottish Charitable Incorporated Organisation (SCIO) registered as a charity on 22 March 2017. The charity was established under a Constitution which established the objects and powers of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Mr R Armstrong (Chair)
- Mr R McCormick
- Mr S Scott
- Mr K Anderson
- Mr G Scott
- Mr M Donohue
- Mr K Howes (Resigned 20<sup>th</sup> June 2024)

The Trustees are initially appointed by the existing Board of Trustees. Nominations to be a Trustee are requested and have to be submitted in writing to the board for consideration at their next meeting. The nominations for election are put to the Annual General Meeting (AGM) and the full board is thereby elected. At their first meeting after the AGM the Trustees elect their office bearers for the coming year. There shall be a minimum of three Trustees appointed at an AGM and a maximum of eight Trustees.

The present Trustees are familiar with the practical work of the charity, having been actively involved in its establishment and evolution. They have fully considered the induction and training requirements of new Trustees and have agreed the following.

To enhance new Trustees' decision-making and understanding of the charity, all new Trustees will be briefed by the current Board on how the charity was established and how it has evolved.

During this briefing, particular emphasis will be placed on explaining aims and objectives of the charity and how these are achieved. New Trustees would be given copies of previous meeting documents, including Minutes of Board of Trustee meetings.

In addition, new Trustees' induction and training also involves briefing session with a Board member to further familiarise new Trustees with the charity and the context within which the charity operates. This briefing session would encompass:

- Obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Constitution.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

All new Trustees would receive a copy of the Constitution and latest financial statements and report.

The Sporting Memories Foundation Scotland has a Board of Trustees that presently meet on a quarterly basis. Due to the geographical spread of the Trustees, the meetings are held via online or tele-conferencing facilities. Agendas and full minutes are produced, circulated, and held on record.

Any financial decisions that may benefit the charity are decided by the independent trustees. The system for this at present is via an online voting facility. Voting takes place once full details of any proposed spend are supplied - including a breakdown of costs for the services or resources to be supplied. This system would also be implemented should the situation arise of any trustee potentially benefiting financially from the foundation.

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### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 7th October 2025 and signed on behalf of the board of trustees by:



**Mr Rory McCormick**  
Trustee

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## INDEPENDENT EXAMINER'S REPROT

### TO THE TRUSTEES OF THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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I report to the trustees on my examination of the financial statements of The Sporting Memories Foundation Scotland SCIO ("the charity") for the year ended 31 March 2025.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of The Sporting Memories Foundation Scotland SCIO for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Ashfords*

Ashfords Chartered Accountants  
Unit 2, Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

Dated: 07/10/2025.....

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments</b>					
Donations and legacies	4	49,206	184,338	233,544	176,227
Other income	5	160	–	160	253
<b>Total income</b>		<u>49,366</u>	<u>184,338</u>	<u>233,704</u>	<u>176,480</u>
<b>Expenditure</b>					
Charitable activities	6	<u>58,951</u>	<u>160,022</u>	<u>218,973</u>	<u>225,231</u>
<b>Total expenditure</b>		<u>58,951</u>	<u>160,022</u>	<u>218,973</u>	<u>225,231</u>
<b>Net expenditure and net movement in funds</b>		<u>(9,585)</u>	<u>24,316</u>	<u>14,731</u>	<u>(48,751)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>39,950</u>	<u>44,705</u>	<u>84,655</u>	<u>133,406</u>
<b>Total funds carried forward</b>		<u>30,365</u>	<u>69,021</u>	<u>99,386</u>	<u>84,655</u>

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## STATEMENT OF FINANCIAL POSITION

**AS AT 31 MARCH 2025**

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	10	—	—
<b>Current assets</b>			
Cash at bank and in hand		115,986	97,929
<b>Creditors: amounts falling due within one year</b>	11	(16,600)	(13,274)
<b>Net current assets</b>		99,386	84,655
<b>Total assets less current liabilities</b>		99,386	84,655
<b>Net assets</b>		99,386	84,655
<b>Funds of the charity</b>			
Restricted funds	13	69,021	44,705
Unrestricted funds		30,365	39,950
<b>Total charity funds</b>		99,386	84,655

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7th October 2025 and are signed on behalf of the board by:



**Mr Rory McCormick**  
Trustee

**Company Registration No. CS002698**

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Kenmure, Main Road, Dirleton, North Berwick, East Lothian, EH39 5EA, UK.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **3. Accounting policies (continued)**

#### **Incoming resources (continued)**

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 3. Accounting policies (continued)

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% straight line
Computer & electrical equipment	- 33% straight line

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	<b>Total 2025 £</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2024 £</b>
Donations and gifts	<u>49,206</u>	<u>184,338</u>	<u>233,544</u>	<u>30,675</u>	<u>145,552</u>	<u>176,227</u>

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5. Charitable activities

	2025 £	2024 £
Other income	160	253

### 6. Expenditure on charitable activities

	Total expenditure 2025 £	Total expenditure 2024 £
Staff costs	144,723	161,109
Other staff costs	22,232	21,860
Depreciation	-	428
Accountancy	4,191	3,278
Bank charges	70	60
Storage	1,976	1,968
Computer running costs	5,422	2,984
Insurance	907	896
Office costs	-	738
Advertising	2,057	910
Printing, postage and stationery	4,227	2,094
Physical activity equipment	615	916
Room hire	169	230
Resources	4,139	5,182
Project costs	28,245	22,578
	<u>218,973</u>	<u>225,231</u>

#### Analysis by fund

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Charitable activities	<u>58,951</u>	<u>160,022</u>	<u>218,973</u>	<u>21,986</u>	<u>203,245</u>	<u>225,231</u>

### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	-	428

### 8. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: Nil)

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9. Staff costs

The average number count of employees during the year was 10 (2024: 10).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

	2025 £	2024 £
Wages and salaries	144,723	161,109

#### 10. Tangible fixed assets

	Equipment £	Computer & electrical equipment £	Total £
<b>Cost</b>			
At 1 April 2024 and 31 March 2025	275	2,088	2,363
<b>Depreciation</b>			
At 1 April 2024	275	2,088	2,363
Charge for the year	—	—	—
At 31 March 2025	275	2,088	2,363
<b>Carrying amount</b>			
At 31 March 2025	—	—	—
At 31 March 2024	—	—	—

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

	2025 £	2024 £
Accruals and deferred income	1,200	600
Social security and other taxes	4,930	2,204
Other creditors	10,470	10,470
	16,600	13,274

#### 12. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,278 (2024: £6,415).

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13. Analysis of restricted funds

	At 1 April 2024	Movement in funds			At 31 March 2025
	£	Incoming resources £	Resources expended £	Transfers £	£
Aberdeenshire Voluntary Action	5,545	7,914	5,545	-	7,914
Blythe Family Trust	1,000	-	1,000	-	-
CMH&W East Lothian Volunteer Centre	4,000	-	4,000	-	-
CMH&W Fife Voluntary Action	5,600	6,000	7,100	-	4,500
Dundee Volunteer and Voluntary Action	4,908	-	4,908	-	-
East Dumbartonshire Council	-	1,936	1,936	-	-
East Dunbartonshire Voluntary Action	-	1,900	570	-	1,330
Edinburgh Voluntary Organisations Council	7,984	6,380	7,984	-	6,380
Engage Renfrewshire	2,950	2,750	2,950	-	2,750
Falkirk CMH&W	-	4,850	-	-	4,850
Fife Community Chest Fund	3,530	-	3,530	-	-
Foundation Scotland	-	7,360	4,416	-	2,944
GCVS	-	8,800	880	-	7,920
Heritage Lottery Heritage Fund	-	38,907	36,961	-	1,945
Impact Funding	-	11,250	11,250	-	-
Midlothian Voluntary Action (MVA)	-	6,350	-	-	6,350
National Lottery Fund	-	49,056	47,094	-	1,963
Shanks Kilgour Trust	2,500	5,000	5,000	-	2,500
The Johnston Smillie Charitable Trust	-	1,000	1,000	-	-
Voluntary Action Angus	-	4,950	4,950	-	-
Voluntary Action East Renfrewshire	-	3,000	999	-	2,000
Voluntary Action Shetland	2,434	3,875	2,434	-	3,875
Voluntary Action South Lanarkshire	-	6,100	-	-	6,100
Voluntary Sector Gateway West Lothian	4,254	5,700	4,255	-	5,700
W G Edwards Charitable	-	1,260	1,260	-	-
<b>Restricted Funds</b>	<b>44,705</b>	<b>184,338</b>	<b>160,022</b>	<b>-</b>	<b>69,021</b>

### Comparative analysis of restricted funds

	At 1 April 2023	Movement in funds			At 31 March 2024
	£	Incoming resources £	Resources expended £	Transfers £	£
Aberdeenshire Voluntary Action	-	9,242	(3,697)	-	5,545
Blythe Family Trust	-	2,000	(1,000)	-	1,000
Carers Break	4,641	-	(4,641)	-	-
CMH&W East Lothian Volunteer Centre	6,000	5,000	(7,000)	-	4,000
CMH&W Fife Voluntary Action	-	7,000	(1,400)	-	5,600
Dundee Volunteer and Voluntary Action	-	7,325	(2,417)	-	4,908
Edinburgh Voluntary Organisations Council	9,698	9,980	(11,694)	-	7,984
Engage Renfrewshire	-	3,688	(738)	-	2,950
Falkirk CMH&W	5,850	-	(5,850)	-	-
Fife Community Chest Fund	-	4,412	(882)	-	3,530
FIFE Council	-	500	(500)	-	-
GCVS	8,612	-	(8,612)	-	-
Impact Funding	-	13,000	(13,000)	-	-
Kilgour Trust	-	10,000	(7,500)	-	2,500
Lesmahagow & District	-	471	(471)	-	-
National Lottery Fund	38,934	62,459	(101,393)	-	-
Stirlingshire	5,993	-	(5,993)	-	-
Voluntary Action Shetland	3,750	4,125	(5,441)	-	2,434
Voluntary Sector Gateway West Lothian	-	6,350	(2,096)	-	4,254
William Grant Foundation	18,920	-	(18,920)	-	-
<b>Restricted Funds</b>	<b>102,398</b>	<b>145,552</b>	<b>(203,245)</b>	<b>-</b>	<b>44,705</b>

# THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14. Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Current assets/(liabilities)	30,365	69,021	99,386	39,950	44,705	84,655
	<u>30,365</u>	<u>69,021</u>	<u>99,386</u>	<u>39,950</u>	<u>44,705</u>	<u>84,655</u>

### 15. Related parties

During the year, The Sporting Memories Foundation (Scotland) provided employees to Sporting Memories Network C.I.C for which they cross charged for the particular staff time spent totalling Nil (2024 - £Nil).

### 16. Comparative statement of financial activities

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	30,675	145,552	176,227	182,349
Other income	5	253		253	1,143
<b>Total income</b>		<u>30,928</u>	<u>145,552</u>	<u>176,480</u>	<u>183,492</u>
<b>Expenditure on:</b>					
Charitable activities	6	21,986	203,245	225,231	239,674
<b>Total expenditure</b>		<u>21,986</u>	<u>203,245</u>	<u>225,231</u>	<u>239,674</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>8,942</u>	<u>(57,693)</u>	<u>(48,751)</u>	<u>(56,182)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		31,008	102,398	133,406	189,588
<b>Total funds carried forward</b>		<u>39,950</u>	<u>44,705</u>	<u>84,655</u>	<u>133,406</u>