

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 2023**

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Charity number (Scotland) | SC047268 |
| Company number | CS002698 |
| Registered office | Kenmure Main Road Dirleton North Berwick East Lothian EH39 5EA UK |
| Trustees | Mr R McCormick (Chair) Mr R Armstrong Mr S Scott Mr K Anderson Mr G Scott Mr M Donohue Mr K Howes |
| Auditor | Ashfords Chartered Accountants Unit 2, Manor Court Manor Mill Lane Leeds LS11 8LQ |
| Bankers | 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 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 development of the Sporting Memories Social Licence now provides a wider reach and engagement nationwide throughout Scotland in order to connect with older sports fans.

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

- Age Scotland
- Scottish Club Sport
- Edinburgh Leisure
- West Lothian Volunteer Gateway
- Active Fife
- Fife Health & Social Care Partnership

As life expectancy continues to increase, the challenges of meeting the health needs of an ageing population become more complex. There are currently more people of pension age in the Scotland than there are children under the age of sixteen. Three of the biggest challenges facing society, particularly people over the age of 50, 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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 as of March 2023



Trustees: Two new Trustees in this period – Maurice Donohue (Former COO) and Ken Howes (representing our Sporting Memories Club members).

Executive Team: Chris Wilkins stepped down as a Trustee but confirmed as CEO by the Trustee Board March 2023.

Sporting Memories staff team has some new appointments: Janet Torley as Communications Officer.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our two virtual clubs have been vital in connecting our members who can't attend a physical club, and they continue to be offered to members and volunteers across the country, plus an additional session every second Wednesday linked to the Blantyre club, who meet in person every two weeks.

Tuesdays 11am to 12:30pm

Wednesdays (alternate) 7pm to 8.30pm

Thursdays – 1.30pm to 3pm

A big thank you to our volunteers who are supporting this activity, as without them, these sessions would not happen.

Our community clubs have continued to thrive post-Covid, with 10 new clubs opening since April 2022.

Clubs are listed below as at end of March 2023 (new clubs in bold):

1. Abbey View Bowling Club, Dunfermline – Fife
2. Auchterarder Bowling Club – Perth & Kinross (opened Feb 2023)
3. Bellshill St Gerards – North Lanarkshire
4. Blantyre Church – South Lanarkshire
5. Broxburn United Sports Club – West Lothian (opened July 2022)
6. Calderwood Church – South Lanarkshire
7. Cambusnethan – North Lanarkshire (opened April 2022)
8. Coatbridge – North Lanarkshire
9. Corkerhill Community Hub – Glasgow
10. Corstorphine Community Centre – Edinburgh
11. Dalkeith Rugby Club – Midlothian
12. Dunbar – East Lothian
13. Gilvenbank Community Sports Hub- Fife
14. Glenrothes – St Columba's – Fife
15. Gorebridge Leisure Centre – Mid Lothian (opened Jan 2023)
16. Hawkhill Community Centre – Clackmannanshire
17. Kirkcaldy Rugby Club – Fife
18. Livingston Cricket Club – West Lothian – Social Licence (opened Sept 2022)
19. Longniddry Church – East Lothian
20. Mearns Kirk – Glasgow
21. MS Centre Lochgilphead – Argyll & Bute – Social Licence (opened May 2022)
22. Motherwell Club 100– North Lanarkshire
23. Musselburgh Rugby Club – East Lothian
24. North Berwick Rugby Club – East Lothian (opened Dec 2022)
25. Pentlands – Edinburgh – Social Licence (opened April 2022)
26. Renfrew LT – King George V – Renfrewshire
27. Stockbridge – Edinburgh (opened Jan 2023)
28. Westwood BC – South Lanarkshire
29. St Paul's Youth Forum – Glasgow – Social Licence
30. Lewis and Harris – Western Isles – Social Licence (opened May 2022)

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2022/2023-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 2022/2023 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

SMFS – Face to Face Club Activity Status and Statistics during 2022 / 2023:

- In all, 30 Sporting Memories Foundation Scotland Clubs have been active within this period. After our core clubs opened post-Covid we reached out to and worked with existing and new partners to create new clubs across the country.
- Overall number of SMFS club's sessions delivered – 1,218
- Total number of SMFS Club Registered Members – 285 (Male – 260, Female – 25)
- Total number of SMFS trained and active volunteers - 42
- Overall SMFS volunteers club participation cumulative for year -
- Overall SMFS Staff & Guests club participation cumulative for year - xxx
- Average Weekly Club Member Attendance per year – 10 members
- Average Weekly Club Overall Attendance per year – 12 participants

Funding

Perth & Kinross £1,950 100%

Funds to set up two clubs in Perth & Kinross. One in Auchterarder at the bowling club, started in January 23 and another will be in Kinross later in 2023. Three volunteers trained to date.

Argyll & Bute £1,412 100%

In partnership with MS Argyll to set up a social licence club in Lochgilphead at the MS Centre - a hub for community activities and support for those living with MS. Club started in May 22 with three volunteers trained.

Impact Funding £6,500 100%

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 with the team to devise new recruitment campaigns to attract new volunteers and partners.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| | | |
|----------------------|--------|------|
| East Lothian Council | £2,500 | 100% |
| East Lothian Council | £2,500 | 100% |
| East Lothian Council | £2,500 | 100% |
| East Lothian Council | £2,500 | 100% |

In East Lothian we advertised, recruited, and trained four new volunteers to support the growth in clubs and members post-Covid and established a new weekly club at North Berwick Rugby Club. Produced a range of leaflets, posters, and other promotional materials to support social media in advertising Sporting Memories clubs in the community as well as running several awareness raising stalls at events and venues in Musselburgh, Haddington, and North Berwick. Also began conversations with the Day Centres and Care Homes in the area to foster and grow links with the community clubs. Soon to relaunch a community club in Haddington, linking in with the existing Active Memories group at the community centre.

About Dementia £10,000 100%

Funding from Age Scotland to support our partnership with the Observatory for Sport Scotland (OSS) and our research project exploring Sporting Memories Replay sport and social club pilots. OSS investigated the impact of 'Replay Sport and Social Clubs' at Kirkcaldy Rugby Club by conducting studies of participants' exercise levels, and health and wellbeing, monitor change and evaluate connections. The report is here <https://al-club/>

Nat Lottery £67,540 60%

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 18 clubs to 30 in reporting period supporting 285 members and over 50 volunteers.

Impact Fund 2 x £6,500 100%

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 with the team to devise new recruitment campaigns to attract new volunteers and partners.

Carers Break £6,147 25%

A Fife project to support carers - Talk About Sport Creative Breaks. Providing trips and activities across the year for unpaid carers and cared-for people over 50 to enjoy reminiscing together. There are plans to visit sporting stadia, play an adapted version of golf, and create sports days for all the Fife Sporting Memories clubs. A trip to Murrayfield stadium was organised for within the reporting period, with the other activities organised for the summer months.

Clackmannanshire £7,990 25%

To support our existing Sporting Memories club at Hawkhill Community Centre, Alloa and to establish one additional club. Hawkhill continues to thrive with 10 regular members and two volunteers. Partnership in place with Clackmannanshire Council to set up another club in Alloa in late 2023.

FP Voluntary Action Shetland £5,000 25%

Working in partnership with Shetland Council Sports Development team to establish two social licence clubs in Shetland - in Lerwick and Scalloway. Clubs opening in Summer 2023 with nine volunteers trained.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

William Grant £22,000 14%

The following funds were received very late in the financial year, and all spend, and activity was carried over to 2023/24:

East Lothian Vol - £6,000

Falkirk CMHWP - £5,850

FP CMH&W FUND E V O C 2 - £9,698

GCVS - £8,612

National Lottery Fund Trust Scotland

The new continuation funding grant was triggered on 31st August 2021, thus providing a further three years of financial support to SMFS.

William Grant Foundation - <https://www.williamgrantfoundation.org.uk/>

Three-year funding was secured on a match-funding basis against the Replay Sport & Social Club funding secured by Sporting Memories Network (Scotland) CIC. This was part of a two-year legacy fund provided by the Life Changes Trust. This enables the SMF to support the development of the Replay Sports & Social Club model.

Life Changes Trust - Creating Better Lives in Greater Glasgow and Clyde.

Successfully secured funding to the value of just under £12k for social partnerships.

Communities Mental Health and Wellbeing Fund

Since the start of April 2021, SMFS has been able to apply and access this funding stream. The Communities Mental Health and Wellbeing Fund is a government funding pot distributed to Third Sector Interfaces locally to distribute. We applied to the local areas we are active in currently and ones we have good partnerships with. The total received from this fund so far is £113,314. This funding will have a year two with details later in 2022. The funding sourced will be used for new clubs incorporating our new social licence model whenever possible.

Operational Developments

Training

Dementia Awareness Training

Following our partnership working with Age Scotland and the provision of various training courses available for our staff, volunteers, and carers.

A nice development of activity has prospered, where one of our Sporting Memories volunteers - Gordon Handy has completed the Train the Trainers training, which now allows Gordon to deliver Dementia Awareness Training. As part of his training and development, Gordon has been delivering training to our volunteers as a trial over the course of two Friday sessions - 17th September and 8th October 2021. We very appreciate Gordon's commitment and enthusiasm towards this training, as it now offers SMFS more flexibility to accommodate appropriate Dementia Awareness training to new volunteers to the charity.

Age Scotland

SMFS partnership organisation Age Scotland provided two training courses for our staff and volunteers. The training provided was aimed at 'Running fun and active sessions for older peoples' groups', which could be incorporated into our service provision as a resource for our face-to-face clubs as well as virtual session activity.

A big thankyou to Cara McGum from the training team at Age Scotland for delivering the training for **Body Boosting Bingo and The Power Quiz**.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Additional and optional training: e-learning

Training was offered to all members of the Sporting Memories family, via a FREE e-learning course: Sudden Cardiac Arrest Digital Toolkit: Learn to Save a Life.

Volunteering

To support Club development a stronger base of volunteer support across the country, a national and local media promotion took place. We used the platform of National Volunteer's Week to showcase our volunteers and how they dedicate their time to their local clubs. We also used the profile and platform of our Volunteer Awards Night to tell the story of the different types of volunteering roles and the individuals who do them. We increased our volunteering portfolio this year by 16, increasing the volunteer team to 42.

Volunteer Get Together

These online sessions 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. 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.

Intergenerational Activity

Intergenerational - Glasgow Caledonian University

For a second year, SMFS worked with students from Glasgow Caledonian University. It's a seven-week placement with two 3rd year students who are involved with Occupational Therapy which started in April 2022. Congratulations to students Nicole and Laura for their involvement, engagement and completion of the placement.

Cardinal Newman High School

We continue to link with the Health and Wellbeing class pupils at Cardinal Newman High School in North Lanarkshire. The pupils met with the Occupational Therapy students who were on placement with Sporting Memories to ask them about their experiences. They also made up festive boxes for members of our Bellshill club to support them during the winter period.

Activities and Events

Event - Volunteer Awards

We hosted our first Volunteer Awards Night on 29th April 2022 at Livingston Stadium, West Lothian to honour and celebrate the work of Sporting Memories volunteers and their dedication to their clubs and communities. The event was sponsored by Iron Mountain and award sponsors Scottish Clubsport, Age Scotland, BEAR Scotland and tide. Due to its success and positive feedback from attendees and sponsors, we will continue to organise and offer this event every two years.

Charity Partner

In December 2021 we were awarded charity partner status with Digby Brown Solicitors Fife who will fundraise throughout 2023 to raise funds to support our Fife Sporting Memories clubs and help to raise the profile of our work. The Edinburgh Kilt walk in September 2023 will be their flagship fundraising event.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Celebrating Success

Awards

Sporting Memories Foundation Scotland signed up to the Volunteer Friendly Award. See website for details - <https://volunteerfriendly.co.uk/>.

This is an important accreditation for the charity and in December 2021, we submitted our portfolio of documentation to support the application in order to achieve this award.

Working with the team at VANL - Volunteer Action North Lanarkshire, Liz Price – SMFS Volunteer Co-ordinator did a sterling job dealing with the accreditation process along with contributions from our volunteers. Award is valid for 3 years.

Sporting Memories Foundation Scotland was successful in being granted the Volunteer Friendly Award for the charity on the 13th April 2022.

Communications

The Sporting Memories Foundation Scotland Communications - Internal and External

Internal

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

External

During 2021 /22 there has been much more activity on our social media platforms such as Twitter: @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 Twitter / Facebook content as well as ad hoc news and information surrounding activities and events. See links to various events and activities surrounding Sporting Memories Foundation Scotland in local and national press:

Financial review

Income for the year amounted to £183,492 (2022: £285,452). Expenditure in the year amounted to £239,674 (2022: £179,369). The net movement in funds for the year was -£56,182 (2022: £106,083). General unrestricted reserves stood at £31,008 (2022: £22,704).

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.

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 SPORTING MEMORIES FOUNDATION SCOTLAND SCIO
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance, and management (continued)

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

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 familiarize 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 Sporting Memories Network CIC 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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 22/12/23 and signed on behalf of the board of trustees by:



Mr Rory McCormick
Trustee

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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 2023.

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.

Mueen Hyder (ACCA)
Ashfords Chartered Accountants
2 Manor Court
Manor Mill Lane
Leeds
LS11 8LQ

Dated: 15 December 2023

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 4 | 7,149 | 175,200 | 182,349 | 283,537 |
| Other income | 5 | 1,143 | - | 1,143 | 1,927 |
| Total income | | <u>8,292</u> | <u>175,200</u> | <u>183,492</u> | <u>285,464</u> |
| Expenditure on: | | | | | |
| Charitable activities | 6 | - | 239,674 | 239,674 | 179,382 |
| Total expenditure | | <u>-</u> | <u>239,674</u> | <u>239,674</u> | <u>179,382</u> |
| Net (expenditure)/income and net movement in funds | | <u>8,292</u> | <u>(64,474)</u> | <u>(56,182)</u> | <u>106,082</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 22,716 | 166,872 | 189,588 | 83,506 |
| Total funds carried forward | | <u>31,008</u> | <u>102,398</u> | <u>133,406</u> | <u>189,588</u> |

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 2023

| | Note | 2023 £ | 2022 £ |
|-------------------------------------------------------|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 10 | 428 | 922 |
| Current assets | | | |
| Cash at bank and in hand | | 138,304 | 192,176 |
| Creditors: amounts falling due within one year | 11 | 5,326 | 3,510 |
| Net current assets | | 132,978 | 188,666 |
| Total assets less current liabilities | | 133,406 | 189,588 |
| Net assets | | 133,406 | 189,588 |
| Income funds | | | |
| Restricted funds | 13 | 102,398 | 166,872 |
| Unrestricted funds | | 31,008 | 22,716 |
| Total funds | 14 | 133,406 | 189,588 |

For the year ending 31 March 2023 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 22/12/23, 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 2023

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, Dirlerton, 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 2023

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 2023

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 £ | Total 2023 £ | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ |
|-------------------------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Donations and gifts | 7,149 | 175,200 | 182,349 | 3,071 | 278,865 | 281,936 |
| Coronavirus job retention scheme grant | - | - | - | 1,601 | - | 1,601 |
| | <u>7,149</u> | <u>175,200</u> | <u>182,349</u> | <u>4,672</u> | <u>278,865</u> | <u>285,464</u> |

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5. Charitable activities

| | 2023 £ | 2022 £ |
|--------------|--------------|--------------|
| Other income | <u>1,143</u> | <u>1,927</u> |

6. Expenditure on charitable activities

| | Total expenditure 2023 £ | Total expenditure 2022 £ |
|----------------------------------|-----------------------------------|-----------------------------------|
| Staff costs | 168,839 | 136,868 |
| Other staff costs | 15,974 | - |
| Depreciation | 495 | 570 |
| Accountancy | 2,245 | 1,401 |
| Bank charges | 72 | 600 |
| Storage | 1,968 | 96 |
| Travel | - | 6,036 |
| Computer running costs | 3,809 | 27,942 |
| Insurance | 801 | 1,110 |
| Office costs | 1,586 | 539 |
| Advertising | 3,671 | 2,923 |
| Printing, postage and stationery | 2,515 | 1,261 |
| Physical activity equipment | 785 | 36 |
| Room hire | 1,338 | - |
| Resources | 12,217 | - |
| Project costs | <u>23,359</u> | <u>-</u> |
| | <u>239,674</u> | <u>179,382</u> |

Analysis by fund

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ |
|-----------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Charitable activities | <u>-</u> | <u>239,674</u> | <u>239,674</u> | <u>1,511</u> | <u>177,871</u> | <u>179,382</u> |

7. Net (expenditure)/income

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

| | 2023 £ | 2022 £ |
|---------------------------------------|------------|------------|
| Depreciation of tangible fixed assets | <u>495</u> | <u>570</u> |

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 (2022: Nil)

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9. Staff costs

The average number count of employees during the year was 10 (2022: 9).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

| | 2023 £ | 2022 £ |
|--------------------|----------------|----------------|
| Wages and salaries | <u>168,839</u> | <u>136,868</u> |

10. Tangible fixed assets

| | Equipment £ | Computer & electrical equipment £ | Total £ |
|-----------------------------------|----------------|--------------------------------------------|--------------|
| Cost | | | |
| At 1 April 2022 and 31 March 2023 | <u>275</u> | <u>2,088</u> | <u>2,363</u> |
| Depreciation | | | |
| At 1 April 2022 | 275 | 1,165 | 1,440 |
| Charge for the year | <u>—</u> | <u>495</u> | <u>495</u> |
| At 31 March 2023 | <u>275</u> | <u>1,660</u> | <u>1,935</u> |
| Carrying amount | | | |
| At 31 March 2023 | <u>—</u> | <u>428</u> | <u>428</u> |
| At 31 March 2022 | <u>—</u> | <u>923</u> | <u>923</u> |

11. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------------------|--------------|--------------|
| Accruals and deferred income | 600 | 600 |
| Social security and other taxes | 4,238 | 2,470 |
| Other creditors | <u>488</u> | <u>440</u> |
| | <u>5,326</u> | <u>3,510</u> |

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 £7,475 (2022: £Nil).

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of restricted funds

| | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
|------------------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| National Lottery Fund | 25,273 | 67,540 | (53,879) | - | 38,934 |
| First Port | 10,270 | - | (10,270) | - | - |
| Life Changes Trust | 14,052 | - | (14,052) | - | - |
| The GVC Fund | 5,000 | - | (5,000) | - | - |
| Dundee Volunteer and Voluntary Action | 4,820 | - | (4,820) | - | - |
| Clackmannanshire Third Sector Interface (CTSI) | 1,156 | - | (1,156) | - | - |
| Voluntary Sector Gateway West Lothian | 8,266 | - | (8,266) | - | - |
| Voluntary Action South Lanarkshire | 9,050 | - | (9,050) | - | - |
| William Grant Foundation | 12,638 | 22,000 | (15,718) | - | 18,920 |
| East Dunbartonshire Voluntary Action | 7,750 | - | (7,750) | - | - |
| East Lothian Council | 445 | 10,000 | (10,445) | - | - |
| GCVS | 9,948 | 8,612 | (9,948) | - | 8,612 |
| Third Sector Western Isles | 7,750 | - | (2,750) | - | - |
| Engage Renfrewshire | 8,802 | - | (8,802) | - | - |
| Argyle and Bute Third Section Interface | 4,950 | 1,412 | (6,362) | - | - |
| Midlothian Voluntary Action (MVA) | 9,716 | - | (9,716) | - | - |
| Edinburgh Voluntary Organisations Council | 9,416 | 9,698 | (9,416) | - | 9,698 |
| Volunteer Centre East Lothian | 9,520 | 6,000 | (9,520) | - | 6,000 |
| PKAVS | 8,050 | 1,950 | (10,000) | - | - |
| About Dementia | - | 10,000 | (10,000) | - | - |
| Impact Funding | - | 13,000 | (13,000) | - | - |
| Carers Break | - | 6,148 | (1,507) | - | 4,641 |
| Stirlingshire | - | 7,990 | (1,997) | - | 5,993 |
| Voluntary Action Shetland | - | 5,000 | (1,250) | - | 3,750 |
| Falkirk CMHWB | - | 5,850 | - | - | 5,850 |
| Restricted Funds | 166,872 | 175,200 | (239,674) | - | 102,398 |

| | At 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2022 £ |
|------------------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| National Lottery Fund | 51,403 | 72,818 | (98,948) | - | 25,273 |
| Robertson Trust | 4,326 | - | (4,326) | - | - |
| Scottish Power | 10,141 | - | (10,141) | - | - |
| First Port | - | 44,000 | (33,730) | - | 10,270 |
| Life Changes Trust | - | 23,884 | (9,832) | - | 14,052 |
| The GVC Fund | - | 5,000 | - | - | 5,000 |
| Volunteering Support Fund | - | 4,000 | (4,000) | - | - |
| Volunteer Centre East Lothian | - | 1,400 | (1,400) | - | - |
| Fife Voluntary Action | - | 4,820 | (4,828) | 8 | - |
| Dundee Volunteer and Voluntary Action | - | 4,820 | - | - | 4,820 |
| Clackmannanshire Third Sector Interface (CTSI) | - | 4,460 | (3,304) | - | 1,156 |
| Voluntary Sector Gateway West Lothian | - | 8,266 | - | - | 8,266 |
| Voluntary Action South Lanarkshire | - | 9,050 | - | - | 9,050 |
| William Grant Foundation | - | 20,000 | (7,362) | - | 12,638 |
| East Dunbartonshire Voluntary Action | - | 7,750 | - | - | 7,750 |
| East Lothian Council | - | 445 | - | - | 445 |
| GCVS | - | 9,948 | - | - | 9,948 |
| Third Sector Western Isles | - | 7,750 | - | - | 7,750 |
| Engage Renfrewshire | - | 8,802 | - | - | 8,802 |
| Argyle and Bute Third Section Interface | - | 4,950 | - | - | 4,950 |
| Midlothian Voluntary Action (MVA) | - | 9,716 | - | - | 9,716 |
| Edinburgh Voluntary Organisations Council | - | 9,416 | - | - | 9,416 |
| Volunteer Centre East Lothian | - | 9,520 | - | - | 9,520 |
| PKAVS | - | 8,050 | - | - | 8,050 |
| Restricted Funds | 65,870 | 278,865 | (177,871) | 8 | 166,872 |

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ |
|------------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Tangible assets | | 428 | 428 | - | 922 | 922 |
| Current assets/(liabilities) | 31,008 | 101,970 | 132,978 | 22,703 | 165,963 | 188,666 |
| | <u>31,008</u> | <u>102,398</u> | <u>133,406</u> | <u>22,703</u> | <u>166,865</u> | <u>189,588</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 (2022 - £1,927).