

Charity registration number SC047268 (Scotland)

Company registration number CS002698 (Scotland)

**THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C D Wilkins Mr R Armstrong Mr S Scott Mr R McCormick Mr K Anderson Mr G Scott
Charity number (Scotland)	SC047268
Company number	CS002698
Registered office	Kenmure Main Road Dirleton North Berwick East Lothian UK EH39 5EA
Independent examiner	Hentons Northgate 118 North Street Leeds LS2 7PN
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 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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).

As we ventured into the third year of the three years National Lottery funding, our aim from the outset and over the course of the year 2020 /21, which involved the team of staff at Sporting Memories Foundation Scotland (SMFS) was reviewing and developing practices, procedures and services within the Charity, in order to produce a stronger foundation going forward to support sustainability, attract new volunteers and enhance partnership working. This included a complete overhaul of our volunteer journey including training and mentoring.

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.

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Partnerships are formed with local authorities, third sector organisations and sports 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:

- Agescotland
- Scottish Club Sport
- Edinburgh Leisure
- South Lanarkshire Council and SLLT
- Active Fife
- Table Tennis Scotland
- Bowls Scotland

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 Foundation.

The SMFS aims 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

See SMFS organisational chart below as at March 2022:

Sporting Memories Foundation Scotland SCIO (As at March 2022)



Staffing Structure – Update and Developments:

Sporting Memories staff team has some new appointments: Graham Cross, David Gallagher and Tom Taylor.

Graham and David joined as from the 1st of February 2022.

Graham has joined the team as an Administration Officer to help and support the Foundation with its administrative procedures and requirements, along with supporting volunteers and SMFS Clubs in the East Lothian area.

David who has been with the Foundation as a sessional worker, now takes on the role of Training Officer, supporting volunteers especially with online training. David will also have administration duties to support activity across the UK.

Tom Taylor who has a UK wide remit, takes on the role as Press and Publicity Officer for Sporting Memories Foundation.

Welcome Graham, David and Tom to the Sporting Memories Family.

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Achievements and Performance

From April through to the end of July 2021, with the continued closures of all our clubs and groups due to COVID-19, SMFS staff team and our volunteers have continued to work on keeping people engaged and connected with Sporting Memories members, family members and carers.

Over the course of two days – 6th and 7th of May 2021, a series of six SMFS volunteer virtual and telephone circle meetings were held in order to update volunteers with regards to developments surrounding SMFS Club Re-Start conversations in light of various Government restrictions being eased across the country.

As well as the usual activities surrounding SMFS Virtual Clubs and Telephone Circles which are still well attended and supported, a wee added dimension due to the easing of COVID rules and restrictions has been the creation of some outdoor Walk and Talk activity with volunteers and members. This has been a welcomed opportunity for members of the Sporting Members family to meet up safely.

From mid -August through to the end of September 2021, the opportunity arose for the re-start of our Sporting Memories Community Clubs.

Due to the easing of COVID rules and restrictions across the country, SMFS took the tentative steps to allow our Sporting Memories family to meet up safely for the first time in over 18 months.

The re-start of clubs was a gradual process, as clubs only re-opened when it is safe to do so and the capacity for a team of volunteers is available to lead a club session.

With consultation amongst volunteers, members, family, carers and partner organisations, as well as adhering to Government guidelines, this opportunity to open our Community Clubs was welcomed by all.

Weekly SMFS Community Clubs that opened from w/c 23rd August to late September 2021 were:

- Alloa Community Centre – Clackmannanshire (NEW CLUB)
- Blantyre – South Lanarkshire
- Calderwood – South Lanarkshire
- Corstorphine – Edinburgh
- Dalkeith – Midlothian
- Dunbar – East Lothian
- Gilvenbank Community Sports Hub- Fife (NEW CLUB)
- Glenrothes – Fife
- Kirkcaldy Rugby Club – Fife
- Longniddry – East Lothian
- Mearns Kirk – Glasgow (NEW CLUB)
- Motherwell 100 club – North Lanarkshire
- Musselburgh – East Lothian

For those clubs that have not re-opened, SMFS staff team and our volunteers have continued to work on keeping people engaged and connected with Sporting Memories members, family members and carers.

As we headed back to some sort of normality with our Sporting Memories Community Clubs gradually reopening, we still continued to offer Weekly Sporting Memories Virtual Sessions via the platform of Zoom.

Not everybody is able to return to face to face clubs and this offering of virtual along with face to face provides a good blended model of service provision and delivery.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

The two Weekly Virtual Sporting Memories Sessions started from w/c 30 of August 2021 - See below:

Tuesdays 11am to 12:30pm and 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.

Sporting Memories Clubs continued the programme of re-starting within the community, until the mid-December 2021, where Government restrictions came back into force, thus closing down activity once again. However, from w/c 24th of January 2022, due to the easing of COVID rules and restrictions across the country, SMFS took the tentative steps once again to allow our Sporting Memories family to meet up safely within our communities. With consultation amongst volunteers, members, family, carers and partner organisations, as well as adhering to Government guidelines, this opportunity to open our Community Clubs was welcomed by all.

Congratulations and well done to all the volunteers, staff and partner organisations for being so supportive and making these opportunities of re-starting our clubs happen.

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Status of active weekly SMFS Community Clubs that have opened and operational as at the end of March 2022:

- Alloa Community Centre – Clackmannanshire
- Bellshill St Gerards – North Lanarkshire
- Abbey View Bowling Club, Dunfermline - Fife
- Blantyre – South Lanarkshire
- Calderwood – South Lanarkshire
- Corkerhill - Glasgow
- Corstorphine – Edinburgh
- Dalkeith – Midlothian
- Dunbar – East Lothian
- Gilvenbank Community Sports Hub- Fife
- Glenrothes – St Columba's – Fife
- Kirkcaldy Rugby Club – Fife
- Longniddry – East Lothian
- Mearns Kirk – Glasgow
- Motherwell Club 100– North Lanarkshire
- Musselburgh – East Lothian
- Renfrew LT – King George V – Renfrewshire
- Westwood BC – South Lanarkshire

New potential Developments for Sporting Memories Clubs for Spring in 2022 onwards include:

- BATS – (Edinburgh Accies) – Edinburgh
- Broxburn United – West Lothian
- St Paul's Youth Forum – Glasgow – Social Licence
- Lewis and Harris - Outer Hebrides – Social Licence

Sporting Memories Telephone Circles

Sadly, our Sporting Memories Telephone Circles sessions have had to be cancelled due to the organisation Bablcloud, who provide the communication platform went into liquidation in November 2021.

However, training of some of the staff team took place on the 14th and 21st of March 2022, with an organisation called Meetupcall, thus providing SMFS once again with the capacity to reach out with this telephone platform when required.

Link: <https://www.meetupcall.com/>

2021/2022-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.

Following on from 2020 and the pandemic, SMFS volunteers and staff have continued a pathway in 2021/2022 of engagement, communication and activity for members, families and partners with:

- Re-start of SMFS Community Club (Face to Face)
- SMFS Virtual Clubs (via zoom platform)
- KIT (Keeping in Touch) Calls
- Telephone Circles
- SMFS Volunteers Whatsapp groups – National and Regional
- SMFS Updates via e-mail
- Digital Weekly Sporting Pink - Available nationally to everyone.
- Social Media – Twitter and Facebook

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

SMFS – Face to Face Club Activity Status and Statistics during 2021 / 2022:

- In all 18 Sporting Memories Foundation Scotland Clubs across the central belt of Scotland have opened up within this period. The re-start and creation of new clubs was a gradual process, as it was only done when it is safe to do so and the capacity for a team of volunteers was available to lead a club session.
- Overall number of SMFS club's sessions delivered – 316
- Total number of SMFS Club Registered Members – 167 (Male – 148, Female – 19)
- Overall SMFS Club member participation cumulative for year - 1968
- Overall SMFS volunteers club participation cumulative for year - 642
- Overall SMFS Staff & Guests club participation cumulative for year - 340
- Overall TOTAL yearly club participation cumulative for year – 2950 participants
- Average Weekly Club Member Attendance per year – 6 members
- Average Weekly Club Overall Attendance per year – 9 participants

Funding

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.

Adapt and Thrive.

SMF was successful in securing funding to support the social licence model in Scotland, including money for a new volunteer App which in time could be used across all Sporting Memories entities as a means of collecting monitoring and evaluation data in real time and for distributing weekly activity content across all our Clubs. There was also funding to support training and communications.

Link: <https://scvo.scot/support/coronavirus/funding/scottish-government/community-recovery/atf>

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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Operational Developments

Planning Day

Trustees and Directors Sporting Memories- Planning sessions – 25th of January 2022. Many thanks to all that attended and contributed to the Sporting Memories SOAR Analysis -Strengths, Opportunities, Aspirations and Results

Thank you to session facilitator Malcolm.

SMF Staff – Planning Sessions Following on from the Trustees and Directors from across Sporting Memories Planning sessions, there was two staff sessions which involved everyone from across the UK.

These took place on Tuesday the 15th and Wednesday the 16th of February 2022.

The staff planning day sessions allowed discussion and debate about some of the thoughts and thinking that came out of the Trustees and Directors meeting that took place earlier in January 2022, that looked at a vision for the next 10 years of Sporting Memories. The aim is to see how as a team and an organisation, we might take things forward in practical terms over the coming year and those ahead.

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.

Fair Play Foundation

A training session was delivered by the Fair Play Foundation for Sporting Memories Foundation Scotland on Monday the 31st of January 2022.

The session and workshop titled - **Colours of Our Scarves**, which tackles inequality and prejudice throughout Scottish sport.

Many thanks to Andrew Jenkin for the Fair Play Foundation for delivering the training to our staff members and volunteers.

<https://thefairplayfoundation.org/#>

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 McGurn from the training team at Age Scotland for delivering the training for - **Body Boosting Bingo and The Power Quiz**.

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.

See link below to FREE e-learning course

<https://www.ukcoaching.org/courses/elearning-courses/sudden-cardiac-arrest>

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Volunteering

To support Club re-start and help develop a stronger base of volunteer support across the country, a national and local media promotion took place early September 2021 in order to attract volunteers for community club activity as well as Virtual Clubs.

See link: <https://www.sportingmemoriesnetwork.com/news/can-you-spare-a-couple-of-hours-a-week-from-home>

Volunteer Get Together

Following on from the Volunteer Development Session, this session has now been re-branded for early 2022, as a weekly virtual Volunteer Get Together. The session is 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

Following the creation of the first UK School Intergenerational Virtual Sporting Memories Club in partnership with Vale of Leven Academy, which was launched w/c 8th of March 2021. Three students and a teacher were given recognition for their efforts and dedication as part of National Volunteers Week – 1st June to 7th June 2021

Well done to students: Abbi, Lucy, Nathan and teacher Mr Stephen Halkett.

See link- <https://www.sportingmemoriesnetwork.com/news/blazing-a-volunteering-trail>

Intergenerational – Glasgow Caledonian University

A new opportunity arose for SMFS to work 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 from w/c 28th February 2022 to 15th April 2022. Congratulations to students Laura and Nicole for their involvement, engagement and completion of the placement. There is an opportunity for future development, with potentially student placements being made available each year with the University.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Activities and Events

Event – SMFS - An Active Future with Dementia: How Sport & Physical Activity Can Connect Us

On Monday 17th and Tuesday 18th May 2021, Sporting Memories Foundation Scotland supported by Life Changes Trust hosted an online learning event exploring what sport and physical activity looks like for people living with dementia and unpaid carers post Covid. We heard from some inspiring projects who have continued to support their communities to be active throughout the pandemic and looked at what their plans are for the future. We saw how each project has benefited people with dementia and unpaid carers and how they will continue to inspire and support communities in providing opportunities to be active in a safe, friendly, welcoming space. Hosted by Sporting Memories Ambassador Stephen Halkett, we heard from projects who have innovated and transformed their delivery model so that they could continue to support their members to be active during the pandemic and look at what their plans are for the future.

Day One –Staying Active at Home

Our first speaker was Elaine Convery, Dance Development Officer representing Scottish Ballet's Time to Dance project. Elaine explained how they have continued to support their participants by adapting their delivery to Facebook Live sessions and weekly Zoom classes. Elaine then demonstrated a fantastic ballet themed exercise session with the group.

Next up, Sporting Memories presented the KIT bag, a new resource designed to encourage and aid activity at home. We saw how members have been using the KIT and the difference it has made to them.

Day Two –Getting Outdoors and Inclusive Sports Clubs

Our first speaker was Julie Twaddell, from Dementia Friendly Prestwick. Julie talked about the weekly dementia health walks along the Prestwick Promenade and the support received from Paths for All in making it an inclusive, safe experience for local people.

Then we heard how Bowls Scotland, Age Scotland and Sporting Memories are working together to demonstrate how bowls clubs (and sports clubs) can open themselves up and encourage participation from the wider community by adopting an inclusive and creative approach.

Well done to Donna Mackey (SMFS Partnership Manager) for leading on and delivering the two-day online event.

See link- <https://www.sportingmemoriesnetwork.com/news/active-future>

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Event -Volunteers Week

1st to 7th June 2021 is National Volunteers Week in the UK

The whole of the SMFS team said a big thank you to our volunteers, for their time, dedication and enthusiasm in supporting members, carers and fellow colleagues, especially in these still challenging and difficult times.

Individual Volunteer Week certificates were e-mailed out to all of our SMFS volunteers in recognition for their continued and valued support.

See link: <https://www.sportingmemoriesnetwork.com/news/reflections>

Event – Scottish Club Sport. On Saturday 25th September 2021, Scottish ClubSport hosted their Annual Conference and AGM at the Stirling Court Hotel.

The theme for this conference is Recovery: the importance of community and club sport.

Sporting Memories Foundation Scotland supported the day by being part of a panel discussion around "Removing Barriers Through Sport"

See link:

<https://www.scottishclubsport.co.uk/2021--sept--scottish-clubsport-conference>

Event - Generations Working Together

An online session took place on the 15th of September 2021 which was aimed at intergenerational activities.

The theme was based around how sporting activities build a natural bond across generations. Intergenerational sport is a vital instrument to foster not only active ageing but also social inclusion and community cohesion.

Sporting Memories Foundation was asked to deliver a talk about our experiences with recent intergenerational activities along with Stephen Halkett from the Vale of Leven Academy.

<https://generationsworkingtogether.org/events/men-and-sport-across-generations-15092021>

Event - Dementia: Making a difference in your community

On the 15th of November 2021, a national, online learning event was hosted by Age Scotland's dementia training team, exploring what can be done to create, empower and effect change.

Sporting Memories Foundation Scotland was asked to be part of this learning event, by presenting under the topic of Intergenerational approaches to dementia inclusion. This was in support and learning from the Intergenerational activity that took place with the creation of a Sporting Memories Virtual Club in partnership with the secondary school, Vale of Leven Academy in West Dunbartonshire.

Ambassador - New

Sporting Memories Foundation Scotland - Stephen Halkett

In 2021, we were delighted to welcome Stephen Halkett as a Sporting Memories Foundation Scotland Ambassador.

Stephen – science teacher, stand-up comedian and runner – has been a long-time supporter of Sporting Memories, notably through raising funds and awareness through running.

Most recently, in his capacity as a teacher at the Vale of Leven Academy, Stephen has been leading on Sporting Memories' first ever project to involve young people directly in planning and running Sporting Memories Clubs.

Stephen says: "I am delighted to accept the role of Sporting Memories Foundation Scotland Ambassador. It will be a privilege to support the wonderful work of the charity."

See link : <https://www.dailyrecord.co.uk/news/local-news/vale-leven-academy-teacher-blown-23843987>

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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:

<https://www.scotsman.com/news/uk-news/call-to-boost-support-for-elderly-sport-to-help-improve-the-health-of-the-nation-3212533>

<https://www.dailyrecord.co.uk/sport/local-sport/pioneering-partnership-between-vale-leven-23616672>

<https://www.dumbartonreporter.co.uk/news/19377596.vale-school-pupils-hailed-dedication-towards-elderly-support/>

<https://clydesider.org/> - Page 28 of Clydesider Magazine

<https://www.dailyrecord.co.uk/news/local-news/vale-leven-academy-teacher-blown-23843987>

<https://www.bigissue.com/latest/how-sporting-nostalgia-is-helping-people-with-dementia/>

Feature about Sporting Memories that takes place on BBC Sounds.

See link below:

<https://www.bbc.co.uk/sounds/play/p09l2r7x>

Go to 1:07:00 on the timeline to hear Chris talk about Sporting Memories

BBC – Sporting Memorabilia – News Story

<https://www.bbc.co.uk/news/uk-england-57655620>

Financial Review

Income for the year amounted to £285,452 (2021: £242,022). Expenditure in the year amounted to £179,369 (2021: £172,111). The net movement in funds for the year was £106,083 (2021: £69,911). General unrestricted reserves stood at £22,704 (2021: £17,636).

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 level of reserves has not been maintained throughout the year. 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.

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The Trustees periodically review the charity's investment policy to ensure that it continues to meet the needs of the charity. Given the charity's limited funds, funds are invested in a current account with CAF Bank. Although interest payments are low, it represents a low risk option for funds.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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 C D Wilkins
Mr R Armstrong
Mr R McCormick
Mr S Scott
Mr K Anderson
Mr G Scott

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 a 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, of which Chris Wilkins and Tony Jameson-Allen are Trustees, 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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Statement of trustees' responsibilities

The trustees, who are also the directors of The Sporting Memories Foundation Scotland SCIO for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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' report was approved by the Board of Trustees.



Mr Christopher D Wilkins

Trustee

Dated: 20 December 2022

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 2022.

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.

Henton & Co LLP

Chris Howitt (FCA)
Henton & Co LLP
118 North Street
Leeds
LS2 7PN

Dated: 20 December 2022

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	4,672	278,865	283,537	20,288	221,734	242,022
Charitable activities	3	1,927	-	1,927	-	-	-
Total income		6,599	278,865	285,464	20,288	221,734	242,022
Expenditure on:							
Charitable activities	4	1,511	177,871	179,382	3,438	168,673	172,111
Net incoming resources before transfers		5,088	100,994	106,082	16,850	53,061	69,911
Gross transfers between funds		(8)	8	-	(11)	11	-
Net income for the year/ Net movement in funds		5,080	101,002	106,082	16,839	53,072	69,911
Fund balances at 1 April 2021		17,636	65,870	83,506	797	12,798	13,595
Fund balances at 31 March 2022		22,716	166,872	189,588	17,636	65,870	83,506

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

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		922		1,492
Current assets					
Cash at bank and in hand		192,176		84,567	
Creditors: amounts falling due within one year	8	(3,510)		(2,553)	
Net current assets			188,666		82,014
Total assets less current liabilities			189,588		83,506
Income funds					
Restricted funds	9		166,872		65,870
Unrestricted funds			22,716		17,636
			189,588		83,506

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These accounts have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 December 2022



Mr Christopher D Wilkins
Trustee

Company Registration No. CS002698

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Sporting Memories Foundation Scotland SCIO is a private company limited by guarantee incorporated in Scotland. The registered office is Kenmure, Main Road, Dirleton, North Berwick, East Lothian, EH39 5EA, UK Kenmure, Main Road, Dirleton, North Berwick, East Lothian, UK, EH39 5EA.

1.1 Accounting convention

The financial statements have been prepared in accordance 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Except for the following:

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for a future accounting period are deferred and recognised in those periods.

Capital Grants for specific fixed assets are included in restricted income when received. Once the asset is purchased these monies are transferred to unrestricted funds, unless there is a restriction on the disposal of the asset. If so, the net book value of the asset is shown as a restricted fund.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure is classified under the following headings:

Expenditure on raising funds includes expenses incurred by the Charitable Company to raise funds for its charitable purposes.

Expenditure on charitable activities includes the costs incurred by the charity in delivery of its activities and services to its beneficiaries and their associated support costs.

Other expenditure represents those items not falling into any other heading.

1.6 Tangible fixed assets

Fixed assets for the Charitable Company to use are capitalised at cost, for items above £1,000. Donated assets are valued at market value on donation. They are stated in the accounts at cost/ original value less depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	25% straight line
Computer & Electrical equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	3,071	278,865	281,936	12,028	221,734	233,762
Coronavirus job retention scheme grant	1,601	-	1,601	8,260	-	8,260
	<u>4,672</u>	<u>278,865</u>	<u>285,464</u>	<u>20,288</u>	<u>221,734</u>	<u>242,022</u>

The Charitable Company benefits greatly from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not registered in the accounts.

3 Charitable activities

	2022	2021
	£	£
Other income	<u>1,927</u>	<u>-</u>

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Total expenditure 2022 £	Total expenditure 2021 £
Staff costs	136,868	123,034
Depreciation and impairment	570	345
Accountancy	1,401	1,357
Bank charges	600	200
Storage	96	69
Travel	6,036	15,290
Computer running costs	27,942	132
Insurance	1,110	1,196
Office admin	539	473
Advertising	2,923	26,566
Printing, postage and stationery	1,261	2,641
Physical activity equipment	36	808
	<u>179,382</u>	<u>172,111</u>
Analysis by fund		
Unrestricted funds	1,511	3,438
Restricted funds	<u>177,871</u>	<u>168,673</u>
	<u>179,382</u>	<u>172,111</u>
For the year ended 31 March 2021		
Unrestricted funds	3,438	
Restricted funds	<u>168,673</u>	
	<u>172,111</u>	

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: none).

6 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>9</u>	<u>11</u>

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	136,868	123,034

The charity considers its key management personnel comprise the Chief Executive Officer and the Trustees. The total employment benefits including employer pension contributions of the key management personnel was £26,933 (2020: £29,410). No employee had emoluments of more than £60,000 during either the current or prior period.

No Trustees were remunerated during the year. No Trustees were reimbursed travel expenses.

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	2,362
At 31 March 2022	2,362
Depreciation and impairment	
At 1 April 2021	870
Depreciation charged in the year	570
At 31 March 2022	1,440
Carrying amount	
At 31 March 2022	922
At 31 March 2021	1,492

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,470	1,894
Other creditors	440	59
Accruals and deferred income	600	600
	3,510	2,553

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
National Lottery Fund	-	116,464	(65,061)	-	51,403	72,818	(98,934)	-	-	25,287
VAF	9,995	10,000	(19,995)	-	-	-	-	-	-	-
Roberston Trust	2,803	14,500	(12,977)	-	4,326	-	(4,326)	-	-	-
Nat Lot Extra	-	24,950	(24,950)	-	-	-	-	-	-	-
Corra Foundation	-	26,820	(26,831)	11	-	-	-	-	-	-
Scottish Power	-	29,000	(18,859)	-	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
Third Sector Western Isles	-	-	-	-	-	445	-	-	-	445
East Lothian Council	-	-	-	-	-	9,948	-	-	-	9,948
Third Sector Western Isles	-	-	-	-	-	2,750	-	-	-	-
Engage Renfrewshire	-	-	-	-	-	8,802	-	-	-	-
Argyle and Bute Third Sector Interface	-	-	-	-	-	4,950	-	-	-	-

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds	(Continued)			
Midlothian Voluntary Action (MVA), part of Midlothian Third Sector Interface Edinburgh Voluntary Organisations Council Volunteer Centre East Lothian PKAVS	9,716 9,416 9,520 8,050	11	65,870	(177,857) 8 166,872
	12,798	221,734	(168,673)	

National Lottery Fund is a 3 year project with the aim at improving lives. The project hopes to tackle issues such as loss, loneliness and isolation in older people.

Voluntary Action Fund (VAF) is a volunteering support fund which is to be received over 3 years. The award of this fund has enabled us to hire a further volunteer coordinator thereby allowing us to have more volunteers.

Robertson Trust is a grant towards the salary of two part time group delivery and practice coordinators.

The National Lottery and Corra Foundation provided additional emergency funding to support the development of new methods of delivery

Scottish Power Foundation Grant has been utilised to develop and pilot a #KITbag, which included printed resources, as well as, some inclusive physical activity items, a DVD and log book, for individuals to support with weekly communications.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	922	922	-	1,492	1,492
Current assets/(liabilities)	22,703	165,963	188,666	17,636	64,378	82,014
	<u>22,703</u>	<u>166,885</u>	<u>189,588</u>	<u>17,636</u>	<u>65,870</u>	<u>83,506</u>

11 Related party transactions

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 £1,927 (2021 - £Nil).