

Charity Registration No. SC047268 (Scotland)

Company Registration No. CS002698 (Scotland)

**THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021

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

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

In conjunction with other likeminded organisations, SMFS engages 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. One key area of development with regards to volunteers is working in partnership with local community organisations, such as community trusts and local authorities, where Club/ Group facilitators can work for the organisation hosting the Club/ Group and are provided with the training and resources to deliver meaningful sessions. 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 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.

Partners include:

- Agescotland
- Scottish Club Sport
- South Lanarkshire Council and SLLT
- West Dunbartonshire Council and WDLT
- Bowls Scotland
- Edinburgh Leisure

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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

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 SMFS 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, which was the catalyst for the development of the Sporting Memories '#KITbag' resource.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees also remain confident that they demonstrate fully the public benefit expected by the Charity Commission.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

See SMFS organisational chart below as at March 2021:

Sporting Memories Foundation Scotland SCIO (As at March 2021)



Point to note: During the course of the year Trustee Neil Francis stepped down from his role as chair with the charity. We thank Neil for his contributions and work within the charity.

Welcome new Trustees during the year: Chairperson – Rory McCormick, Keith Anderson, Simon Scott and SMFS Volunteer Trustee – Gary Scott.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

2020/21 was the final full year of the three year funding received from the National Lottery Trust as well as, The Robertson Trust and Impact Funding. Our aims and ambitions were to continue to develop and consolidate the strong foundation that had been established with regards to our overall project across the Central Belt encompassing our Team, our Sporting Memories Clubs, Groups, Volunteers, Members, Partner Organisations, Practices and Resources. However, the emergence of Covid-19 at the start of 2020 made a significant impact on the way we supported our beneficiaries and stakeholders during the year.

The impact of Covid-19 meant that all our face-to-face Club and group activities had to be suspended and our Club and group members, along with their carers were forced into isolation like the rest of the world.

Our SMFS staff and volunteers lead the way by quickly reaching out and connecting with our members and carers via phone calls to make sure that everyone within the Sporting Memories family was ok and to give some re-assurance and support.

As a charity and as a small team of staff, who already by the nature of the job worked remotely, we were already best placed to deal and cope with the ensuing situation to a degree. 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, our new journey was about to begin. We were also supported by all our funders who were happy for us to adjust our spending to support the development of new methods of delivery. We were also supported by additional emergency funding from The National Lottery and Corra Foundation.

There was a stark realisation that we would have to reinvent our service delivery provision from physical clubs to the world of virtual, using the zoom platform. This would of course provide a challenge in itself as most of our members and volunteers were not in a position to access technology, but the opportunity existed to now reach out to a wider community of isolated and lonely older sports fans.

Following on from an immediate course of action, taken by SMFS staff and volunteers following the closure of clubs and groups, what has now developed, is a pathway of engagement, communication and activity that continues to this day:

- KIT (Keeping in Touch) Calls
- Telephone Circles
- SMFS Volunteers Whatsapp groups – National and Regional
- SMFS Updates via e-mail
- '#Talkaboutsport' campaign including Digital Sporting Pink, weekly Sporting Pink video, telephone reminiscence video – Available nationally to everyone.
- Re-training of existing and new volunteers to embrace computer technology to allow for the development of volunteer facilitators in order to host SMFS weekly online Virtual Clubs.

Overall as a charity, the work that has been undertaken this last year in particular, it is felt that we have the reach to connect with other older people organisations and develop a network of support and collaboration that can and does make a positive difference to people lives.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

SMFS – Face to Face Club and Group Activity Status:

- All 40 Sporting Memories Clubs and Groups across the central belt of Scotland have been suspended, until further notice in line with Scottish Government health and safety guidance. The re-start of clubs and groups will be a gradual process, but only when it is safe to do so and the capacity for a team of volunteers is available to lead a club/ group session.

SMFS – Weekly Virtual Clubs Status:

- Kirkcaldy
- Glenrothes
- Lanarkshire
- Corstorphine
- Blantyre - Fortnightly
- Weekly -SMFS Volunteer Development Club
- Weekly -SMFS Mid – Week Special

In 2020/2021 -Sporting Memories delivery

As face-to-face clubs closed temporarily in March 2020, the delivery team was quick to adapt the established club model to be facilitated via Zoom. Working alongside volunteers, the club was recreated for members to join in weekly activities for an hour to keep connected and take part in the usual club activities of sports reminiscence, quizzes, and physical activity. By December 2020, five online Sporting Memories clubs had been established with a core group of members attending.

Sporting Memories have delivered **143 weekly virtual club sessions** up to end of April 2021

Operational Developments: Sporting Memories Virtual Training

To aid with the development and build capacity of SMFS Virtual Clubs, we set up a programme of weekly Virtual Facilitation training sessions to those volunteers that have shown interest in embracing the virtual world. As well as our own training, we developed a partnership with agescotland, who also very kindly supported our volunteers by providing training sessions on Inclusive Dementia friendly activities for virtual platforms.

Point to note: With matters surrounding the pandemic, there are still challenges and hurdles to get over with regards to re-starting of our clubs, but Sporting Memories has successfully developed and made use of new platforms such as virtual online clubs and telephone circles.

Along with our face-to-face clubs, 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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

SMFS -Telephone Circles

We have seen a range of gaps in technology access and skills to use devices that could help members and their carers to access our digital resources and virtual Clubs.

Some older people are already equipped but have lacked confidence. They have been willing to use and adapt quickly, often relying on other family members to support and set up devices ready.

However, in order to support those individuals that don't access Zoom technology, we are currently undertaking and developing training surrounding Group Telephone Facilitation. This will allow small groups of members and volunteers to come together over the phone and keep connected.

We currently have one group running which is specifically for carers who are involved with SMFS and they meet once every two weeks. With this telephone group, we can dial into members' telephone landlines. (Using this platform, it is free of any charge to the beneficiary) For our members, we have a weekly SMFS Lanarkshire Telephone Circle, where we have various club

Volunteering

Covid -19 and the lockdown of our clubs and groups has had an impact on our volunteers.

It is acknowledged that not everyone feels comfortable with the virtual world or even making telephone calls and with some volunteers having other commitments, health and personal reasons, it has reduced our volunteer numbers.

It is envisaged that we will be looking to have a national recruitment campaign for 2021, specifically targeted at individuals who are already embracing the digital work to help develop our resource and personnel capacity for Virtual Club Development.

Scottish Power Foundation Grant and '#KITBag'

Having secured additional funding from the Scottish Power Foundation, we were beginning to develop and pilot an 'At home' pack now re-developed and re-branded as '#KitBag' due to the Pandemic. The '#KITbag' included printed resources, as well as, some inclusive physical activity items, a DVD and log book, for individuals at home which we would hope to support with weekly communications through whichever channel best suits the individual member – one-to-one phone call, online virtual group or telephone circle. The development of the '#KITbag' took place through the second half of 2020 and was launched in early January 2021 to SMFS Club members. The new initiative is being fully evaluated mid-2021.

Additional '#KITBag' Activity – Additional Funding from Scottish Government to help older adults regain movement and find companionship

The Sporting Memories KITBag project has received financial support of £29,000 from the Scottish Government, for the distribution of 500 additional packages to individuals referred by over thirty community organisations – from Orkney to the Borders, from Aberdeenshire to Argyll and Bute.

Aimed at older adults who are most at risk from reduced physical activity and loneliness, the KITBag project provides exercise equipment, a DVD, reminiscence resources and a personal log-book direct to people's homes. Combined with other Sporting Memories activities, it provides opportunities for companionship and support with exercising both at home and in groups.

Maree Todd, Minister for Public Health, Women's Health and Sport, says: "I am delighted that we have been able to fund the distribution of a further 500 KITBags to individuals and organisations across Scotland."

"The KITBag is a great resource to support and encourage older people with long term issues and reduced mobility to help them regain their confidence and enjoy being physically active"

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

Intergenerational Activity

Since the emergence of the pandemic, all our clubs have closed, but we have embraced the digital world and now our club sessions are online. However, one key and exciting development has been the opportunity to involve young people as part of weekly session delivery.

The Sporting Memories Foundation Scotland was delighted to announce a partnership with the Vale of Leven Academy in the creation of a new Virtual Sporting Memories Club involving students from the school in supporting and delivery the free weekly sessions. Three sixth year students undertook our club facilitation training and the new Dementia Awareness training aimed at younger people, to enhance their knowledge and understanding about the condition.

The virtual club was the first of its kind involving students anywhere within the UK. The launch of the new club coincided with National Intergenerational Week – w/c the 8th of March 2021.

Spirit of 2021 Changing Lives Project in East Kilbride - Year 2 – March 2020

The idea behind the original two-year project was to develop hub activity for Sporting Memories Club members to rediscover sports and activities they used to play or discover new ones and become more active. In addition, it might encourage carers to think about activities to do at home. This project also built on previous Sporting Memories intergenerational activities in the area with South Lanarkshire Leisure providing support to engage young local volunteers to help at the monthly hub events.

We had partnered up with East Kilbride Table Tennis Club, East Kilbride Bowls Club and the West of Scotland Indoor Bowls Club to deliver a series of tasters at their venues throughout the year. We had also planned in 2020/21 to be working with South Lanarkshire Leisure and Culture to link Sporting Memories to the 'Pop in and Play' table tennis facility at East Kilbride Shopping Centre. In addition we will continue to look at intergenerational activity at K Park with walking football and tennis at Calderglen Sports Hub. The Pandemic halted the development of these face-to-face activities but the project was adapted to encompass aspects of the '#KITbag' project, as well as, the new virtual club – providing evidence that even during lockdown we could help encourage additional physical activities at home. A final report of these activities and achievements was supplied and approved by Spirit 2012

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

Steps for Sporting Memories

Sporting Memories Foundation Scotland has teamed up with World Walking to create 'Steps for Sporting Memories: 'Athletics Greats' – a virtual walking route that stretches for 13.1 miles (or 30,731 steps). The route is designed to be completed just when it suits you, and in as many stages over as many days as you like.

We are trying to reach out and encourage people to be a wee bit more active in the life, along with the opportunity to aid mental wellbeing through reminiscence and hopefully have a wee bit of fun and learning. Also, it's a potential fundraising stream for the Foundation.

Steps for Sporting Memories: <https://www.sportingmemoriesnetwork.com/athletics-greats>

See Steps for Sporting Memories route: <https://worldwalking.org/walks/explore/emrzh>

Development of this resource and activity lead to the creation of the 'Steps for Sporting Memories: 'Rugby Greats' that followed the Great Six Nations Scrum Down event.

See link to route:

<https://worldwalking.org/walks/explore/ez5jys>

See link to promotional activity to launch the route:

<https://www.sportingmemoriesnetwork.com/news/rugby-greats>

Sporting Memories Get Together:

With the aid of the virtual world, SMFS has teamed up with our Sporting Memories family down under in Australia (Sports United) with two Get Together events surrounding the celebration of the Commonwealth Games – A follow up event took place in October 2020.

Additional event - Great Six Nations Scrum Down – 25th Feb 2021 – from 2pm

<https://www.sportingmemoriesnetwork.com/Event/great-six-nations-scrum-down>

Conference: An Active Future with Dementia: How Sport & Physical Activity Can Connect Us

On Monday 17th and Tuesday 18th May 2021, Sporting Memories Foundation Scotland in partnership with 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.

Events

The annual Festive Run (2k, 5k, 10k or Half Marathon), in support of Sporting Memories Foundation Scotland and charity partner Funding Neuro, celebrated its 10th anniversary with a virtual event on Sunday 29 November 2020

Athletic great and Sporting Memories Ambassador Lachie Stewart has supported the Annual Festive Run for several years as the official half-marathon race starter. Runners raised £1,200. Our thanks go to everyone involved, from runners to clubs, Funding Neuro and to local secondary school – Vale of Leven Academy, who took part during school time. See link: <https://www.dumbartonreporter.co.uk/news/18881184.annual-festive-run-mark-10-years-virtual-festive-event-charities/>

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 2020 /21 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.

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

FOR THE YEAR ENDED 31 MARCH 2021

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 Foundation Scotland 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>

Celebrating Success:

Scottish Power Foundation Awards for 2020

Congratulations to our Partnership Manager Donna Mackey for winning the Charity Champion Award as part of the Scottish Power Foundation Awards for 2020. This award goes to an outstanding individual who has gone the extra mile to help a charity achieve its goals. The Scottish Power Foundation Charity Champion exemplifies what the organisation stands for and strives to inspire, support, and motivate.

WEST DUNBARTONSHIRE PROVOST'S CIVIC AWARDS - Nomination

In early January 2021, SMFS has been shortlisted for the Sports Champion in the upcoming West Dunbartonshire Provost's Civic Awards.

Unfortunately, SMFS did not win the award, but to be part of the final three nominations was a success and recognition in itself. Congratulations to the winner and other nominee.

Financial Review

Income for the year amounted to £242,022 (2020: £164,572). In the year income was made up of £122,433 donation from the National Lottery Fund. Expenditure in the year amounted to £172,111 (2020: £170,563). The net movement in funds for the year was £69,911 (2020: deficit £5,988). General unrestricted reserves stood at £17,636 (2020: £797).

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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

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: 07/12/21

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 13 to 22.

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.



Ian Peter Hart (BA BFP FCA)
Henton & Co LLP
118 North Street
Leeds
LS2 7PN

Dated: 13/12/2021

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	20,288	221,734	242,022	20,027	144,545	164,572
Investments	3	-	-	-	3	-	3
Total income		<u>20,288</u>	<u>221,734</u>	<u>242,022</u>	<u>20,030</u>	<u>144,545</u>	<u>164,575</u>
Expenditure on:							
Charitable activities	4	<u>3,438</u>	<u>168,673</u>	<u>172,111</u>	<u>25,221</u>	<u>145,342</u>	<u>170,563</u>
Net incoming/(outgoing) resources before transfers		16,850	53,061	69,911	(5,191)	(797)	(5,988)
Gross transfers between funds		(11)	11	-	(467)	467	-
Net income/(expenditure) for the year/ Net movement in funds		16,839	53,072	69,911	(5,658)	(330)	(5,988)
Fund balances at 1 April 2020		<u>797</u>	<u>12,798</u>	<u>13,595</u>	<u>6,455</u>	<u>13,128</u>	<u>19,583</u>
Fund balances at 31 March 2021		<u><u>17,636</u></u>	<u><u>65,870</u></u>	<u><u>83,506</u></u>	<u><u>797</u></u>	<u><u>12,798</u></u>	<u><u>13,595</u></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

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		1,492		336
Current assets					
Debtors	8	-		19,969	
Cash at bank and in hand		84,567		6,489	
		<u>84,567</u>		<u>26,458</u>	
Creditors: amounts falling due within one year	9	<u>(2,553)</u>		<u>(13,199)</u>	
Net current assets			82,014		13,259
Total assets less current liabilities			<u>83,506</u>		<u>13,595</u>
Income funds					
Restricted funds	10		65,870		12,798
Unrestricted funds			17,636		797
			<u>83,506</u>		<u>13,595</u>

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 2021.

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 07/12/21...



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 2021

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 2021

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 years 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

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.

1.10 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
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	12,028	221,734	233,762	20,027	144,545	164,572
Coronavirus job retention scheme grant	8,260	-	8,260	-	-	-
	<u>20,288</u>	<u>221,734</u>	<u>242,022</u>	<u>20,027</u>	<u>144,545</u>	<u>164,572</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.

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Investments

	Total	Unrestricted funds
	2021	2020
	£	£
Interest receivable	-	3

4 Charitable activities

	Total expenditure	Total expenditure
	2021	2020
	£	£
Staff costs	123,034	147,386
Depreciation and impairment	345	263
Accountancy	1,357	1,017
Bank charges	200	60
Independent examiner fee	-	600
Storage	69	1,012
Room hire	-	1,013
Travel	15,290	11,702
Recruitment	-	41
Computer running costs	132	1,277
Insurance	1,196	607
Office admin	473	-
Advertising	26,566	4,153
Sundry	-	595
Printing, postage and stationery	2,641	711
Physical activity equipment	808	126
	172,111	170,563
Analysis by fund		
Unrestricted funds	3,438	25,221
Restricted funds	168,673	145,342
	172,111	170,563
For the year ended 31 March 2020		
Unrestricted funds	25,221	
Restricted funds	145,342	
	170,563	

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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:

	2021 Number	2020 Number
	11	11
	<u>11</u>	<u>11</u>
Employment costs	2021 £	2020 £
Wages and salaries	123,034	147,386
	<u>123,034</u>	<u>147,386</u>

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 2020	862
Additions	1,500
	<u>2,362</u>
At 31 March 2021	2,362
Depreciation and impairment	
At 1 April 2020	525
Depreciation charged in the year	345
	<u>870</u>
At 31 March 2021	870
Carrying amount	
At 31 March 2021	1,492
	<u>1,492</u>
At 31 March 2020	336
	<u>336</u>

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	19,969
	<u> </u>	<u> </u>

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,894	2,140
Other creditors	59	10,059
Accruals and deferred income	600	1,000
	<u> </u>	<u> </u>
	<u>2,553</u>	<u>13,199</u>

THE SPORTING MEMORIES FOUNDATION SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 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 2019 £	Movement in funds			Transfers £	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
National Lottery Fund	5,595	120,050	(125,645)	-	-	-	116,464	(65,061)	-	-	51,403
VAF	7,308	9,995	(7,775)	467	9,995	10,000	10,000	(19,995)	-	-	-
Robertson Trust	225	14,500	(11,922)	-	2,803	14,500	14,500	(12,977)	-	-	4,326
Nat Lot Extra	-	-	-	-	-	-	24,950	(24,950)	-	-	-
Corra Foundation	-	-	-	-	-	-	26,820	(26,831)	11	-	-
Scottish Power	-	-	-	-	-	-	29,000	(18,859)	-	-	10,141
	13,128	144,545	(145,342)	467	12,798	221,734	(168,673)		11	65,870	

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 2021

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	-	1,492	1,492	-	336	336
Current assets/ (liabilities)	17,636	64,378	82,014	-	12,462	13,259
	<u>17,636</u>	<u>65,870</u>	<u>83,506</u>	<u>-</u>	<u>12,798</u>	<u>13,595</u>

12 Related party transactions

During the year a payment of £4,500 (2020: nil) was received from Sporting Memories Network CIC.

There were no other disclosable related party transactions during the year (2020 - none).