

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2020  
for  
The Scottish Association of Local Sports  
Councils

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The Scottish Association of Local Sports  
Councils

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for the Year Ended 31 March 2020

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The Scottish Association of Local Sports  
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Report of the Trustees  
for the Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Scottish Association of Local Sports Council (now trading as Scottish ClubSport) is a 'not-for-profit' Company Limited by Guarantee supporting member Local Sports Councils/ClubSport Organisations to deliver quality local sport and physical activity opportunities to their local communities.

As the umbrella body and national partner of sportscotland, SCS has been an active partner in contributing to the world class sporting system in Scotland from a national and local perspective.

Overall SCS aims to:

- " Strengthen the role of itself and its members in local, regional and national strategic sports development"
- " Highlight the role SCS and LSC/CSOs play in the support of clubs and their volunteers"
- " Contribute towards increasing the levels of sporting engagement in Scotland"

By working together, SCS and Local Sports Councils/ClubSport Organisations's will grow in relevance, develop a stronger voice and have a sustainable future within sport in Scotland

### **Significant activities**

With a membership of 32 LSC/CSOs from across Scotland in 2019/20, the membership represents over 3,000 sports clubs, covering 22 Local Authority areas.

SCS has a strong reputation and foundation, having embedded good governance policies and procedures at its core. Building on this success the 2015 - 2019 Development Plan, a new Strategy for 2020 - 2024 has allowed SCS to continue in its support and development of sport in Scotland, fitting into the jigsaw of creating an active Scotland and ensuring grassroots sport has a voice in the future planning of sport.

From the research conducted and in consultation with members and its core funder, SCS identified two main outcomes for 2019/20:

- " Adopt and launch Scottish ClubSport"
- " Carry out membership survey on performance/governance and training needs".

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

New Trustees are put forward by the members of the company for election

### **Policy**

As the association develops they have continued to create and improve all their processes, policies and governance

The Scottish Association of Local Sports  
Councils

Report of the Trustees  
for the Year Ended 31 March 2020

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Training and relevant information on SALSC is given to new trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC377206 (Scotland)

**Registered Charity number**

**Registered office**

Caledonia House  
1 Redheughs Rigg  
South Gyle,  
Edinburgh  
EH12 9DQ

**Trustees**

K G Ovens	Chairman	
C Morton		
R Kenney		
D Souter		
J Barrows		
B Sutherland		
D Conti		- appointed 10.12.19
R McCraw		
E M Oliver		- resigned 22.9.19
B R Sutherland	Treasurer	- appointed 10.12.19

**Company Secretaries**

Miss G M Prince

**Independent examiner**

Colin McNally B.A. Hon's; F.C.M.A  
CJM Accountancy  
Ingram Resource Centre  
30 - 38 John Finnie Street  
Kilmarnock  
Ayrshire  
KA1 1DD

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
K G Ovens - Chairman

Independent Examiner's Report to the Trustees of  
The Scottish Association of Local Sports  
Councils

**Independent examiner's report to the trustees of The Scottish Association of Local Sports Councils ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Colin McNally  
FCMA  
Colin McNally B.A. Hon's; F.C.M.A  
CJM Accountancy  
Ingram Resource Centre  
30 - 38 John Finnie Street  
Kilmarnock  
Ayrshire  
KA1 1DD

Date: .....

The Scottish Association of Local Sports  
Councils

Statement of Financial Activities  
for the Year Ended 31 March 2020

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>49,673</u>	<u>48,562</u>
<b>Total</b>		49,673	48,562
<b>EXPENDITURE ON</b>			
Raising funds		38,270	39,995
<b>Charitable activities</b>			
General		18,247	11,758
Other		<u>-</u>	<u>44</u>
<b>Total</b>		<u>56,517</u>	<u>51,797</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,844)	(3,235)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>31,700</u>	<u>34,935</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>24,856</u></u>	<u><u>31,700</u></u>

The notes form part of these financial statements

The Scottish Association of Local Sports  
Councils

Balance Sheet  
At 31 March 2020

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	(640)	(1,020)
Cash at bank		<u>25,497</u>	<u>30,988</u>
		24,857	29,968
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1)	600
		<u>24,856</u>	<u>30,568</u>
<b>NET CURRENT ASSETS</b>			
		24,856	30,568
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		-	1,132
<b>ACCUALS AND DEFERRED INCOME</b>	9		
		<u>24,856</u>	<u>31,700</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	10		
Unrestricted funds		<u>24,856</u>	<u>31,700</u>
<b>TOTAL FUNDS</b>		<u>24,856</u>	<u>31,700</u>

The notes form part of these financial statements

The Scottish Association of Local Sports  
Councils

Balance Sheet - continued

At 31 March 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
B R Sutherland -Trustee



## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

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

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	<u>          -</u>	<u>          44</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

	31.3.20	31.3.19
	£	£
Trustees' expenses	<u>5,886</u>	<u>3,962</u>

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

31.3.20	31.3.19
<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>48,562</u>
<b>Total</b>	<u>48,562</u>
<b>EXPENDITURE ON</b>	
Raising funds	39,995
<b>Charitable activities</b>	
General	11,758
Other	<u>44</u>
<b>Total</b>	<u>51,797</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,235)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>34,935</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,700</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2019 and 31 March 2020	223	1,122	1,345
Revaluations	<u>593</u>	<u>(593)</u>	<u>-</u>
At 31 March 2020	<u>816</u>	<u>529</u>	<u>1,345</u>
 <b>DEPRECIATION</b>			
At 1 April 2019 and 31 March 2020	<u>816</u>	<u>529</u>	<u>1,345</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2019	<u>(593)</u>	<u>593</u>	<u>-</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20 £	31.3.19 £
Accruals	(1,080)	(1,020)
Prepayments	<u>440</u>	<u>-</u>
	<u>(640)</u>	<u>(1,020)</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20 £	31.3.19 £
Trade creditors	1	64
Other creditors	-	(158)
Accruals and deferred income	<u>-</u>	<u>(506)</u>
	<u>1</u>	<u>(600)</u>

**9. ACCRUALS AND DEFERRED INCOME**

	31.3.20 £	31.3.19 £
Accruals and deferred income	<u>-</u>	<u>(1,132)</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	31,700	(6,844)	24,856
	<u>31,700</u>	<u>(6,844)</u>	<u>24,856</u>
<b>TOTAL FUNDS</b>	<u>31,700</u>	<u>(6,844)</u>	<u>24,856</u>

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,673	(56,517)	(6,844)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>49,673</u>	<u>(56,517)</u>	<u>(6,844)</u>

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted Funds</b>			
General fund	34,935	(3,235)	31,700
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>34,935</u>	<u>(3,235)</u>	<u>31,700</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,562	(51,797)	(3,235)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>48,562</u>	<u>(51,797)</u>	<u>(3,235)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	34,935	(10,079)	24,856
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>34,935</u>	<u>(10,079)</u>	<u>24,856</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>98,235</u>	<u>(108,314)</u>	<u>(10,079)</u>
<b>TOTAL FUNDS</b>	<u><u>98,235</u></u>	<u><u>(108,314)</u></u>	<u><u>(10,079)</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

The Scottish Association of Local Sports  
Councils

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020

	31.3.20 £	31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Grants	43,300	42,000
Subscriptions	3,000	3,300
Seminar	<u>3,373</u>	<u>3,261</u>
	<u>49,673</u>	<u>48,562</u>
<b>Total incoming resources</b>	49,673	48,562
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Trustees' expenses	5,886	3,962
Wages	28,292	29,702
Staff Expenses	<u>4,092</u>	<u>6,331</u>
	38,270	39,995
<b>Charitable activities</b>		
Pensions	2,200	510
Insurance	879	429
Postage and stationery	123	344
Sundries	816	-
Project Activity	4,617	78
Professional Expenses	-	671
Seminar Venue	4,823	5,062
Small Grants	1,250	500
Service to Sport Award	<u>1,798</u>	<u>1,915</u>
	16,506	9,509
<b>Other</b>		
Fixtures and fittings	-	44
<b>Support costs</b>		
<b>Human resources</b>		
Software licences	220	801
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,521</u>	<u>1,448</u>
<b>Total resources expended</b>	56,517	51,797
<b>Net expenditure</b>	<u><u>(6,844)</u></u>	<u><u>(3,235)</u></u>

This page does not form part of the statutory financial statements