
LEAP SPORTS SCOTLAND (SCIO)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 11
Independent auditors' report on the financial statements	12 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 32

LEAP SPORTS SCOTLAND (SCIO)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Keith Wimbles, Chair (resigned 27 February 2023) Alex Johnston, Chair (appointed 15 May 2023) Paul Skovron, Vice Chair Cara Shearer, Vice Chair Michael Cunningham, Treasurer Miki Lee Dale, Secretary Jane Stewart (resigned 14 August 2023) Keir Stewart (resigned 27 February 2023) Pamela Greer Coinneach MacLeod Terrence Teixeira (appointed 20 November 2023)
Company registered number	CS000867
Charity registered number	SC043210
Registered office	Suite B2 & B35 Baltic Chambers 50 Wellington Street Glasgow G2 6HJ
Company secretary	Miki Lee Dale
Executive Director	Hugh Torrance
Independent auditors	Anderson Anderson & Brown Audit LLP Chartered Accountants 133 Finnieston Street Glasgow G3 8HB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

LEAP Sports Scotland was formed in 2010, officially launched in 2011, and registered as a Scottish Charitable Incorporated Organisation (SCIO) in 2012. We can be found on the Office of the Scottish Charitable Regulator (OSCR) with our registration number SCO43210. The charity is registered as a Scottish Charitable Incorporated Organisation (SCIO) and is registered with the Office of the Scottish Charity Regulator (OSCR) where our charitable objectives are listed as:

- the advancement of citizenship or community development through supporting the development of LGBTI sports organisations and their leaders across Scotland;
- to promote equality and diversity through challenging discrimination on the grounds of sexual orientation and gender identity within sport and to work towards the visibility and inclusion of LGBTI people in mainstream sports;
- promote equality and diversity through influencing national agencies, governing bodies and leaders within mainstream sports and to support them to implement policies of equality and inclusion;
- to organise recreational activities which promote the quality of life of LGBTI people encouraging and enabling them to overcome the barriers that block their access to sport; and
- to further the advancement of public participation in sport by using the legacy of major sports events as an opportunity for LGBTI sports development and growth.

LEAP Sports Scotland is Scotland's LGBTIQ+ sports charity. We work for greater inclusion for lesbian, gay, bisexual, trans, intersex, queer and other diversely identifying people in sport (LGBTIQ+), and against discrimination based on sexual orientation, gender identity and expression, and sex characteristics, in sport and physical activity. Our vision is for unconditional inclusion for LGBTIQ+ people, and for the eradication of LGBTIQ+phobia in sport and physical activity in Scotland and beyond. We exist to dismantle the structural, social, and individual barriers that prevent LGBTIQ+ people from accessing, participating in, excelling in, and enjoying sport.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Objectives and activities (continued)

b. Strategic planning

Our last organisational strategy covering the period 2017-2022 and was focused on growing our work, growing our reach, and growing our reputation; enabled by growing our capacity, growing our resources, and growing our partnerships. Over that period, LEAP Sports charted a course of steady growth, and a series of internal and external programme evaluations alongside our Stakeholder Survey, evidence a successful strategy. Across the period of our last strategy there have been significant changes to the environment we operate in, and the context of these along with the opportunities and threats they represent, have been key considerations in the development of a new Strategic Plan for 2022-2028. The headlines of these are as follows:

- The UK withdrawal from the European Union, and the subsequent decision to withdraw from collaboration programmes has had a direct impact upon our ability to cooperate at European level, and on our ability to access funding for both domestic and European work.
- The global COVID-19 pandemic had a significant impact upon the delivery of our services and disrupted ways of working. This had the effect of accelerating work on the mental health and wellbeing elements of sport and physical activity, and on sharpening our focus on the power of sport for social change.
- There have been political and social expressions of anti-LGBTIQ+, anti-equality and strong anti-trans sentiments in the UK giving rise to increased hate speech, and a concomitant rise in challenges to existing equality policy and practice.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Objectives and activities (continued)

c. Strategic plan 2022-2028

Against this backdrop, we launched our new 2022-2028 strategy this year, informed by a range of our stakeholders, and co-produced by the Board, Staff and Volunteers of the organisation. The Strategic Goals below and the measures produced provide a renewed focus for the whole LEAP Sports team; and the production of an accompanying monitoring dashboard is enabling our Board to fulfil its work in overseeing implementation in a focused and meaningful way.

Community - Growing participation and engagement in sport and physical activity for LGBTIQ+ people in Scotland. This strategic goal is the origins of LEAP Sports, and it remains a central focus for us. It relates to impact of sport and physical activity on LGBTIQ+ people, our community sports work, and it is connected to participation, to pathways through sport, and to wellbeing.

Sector - Activating the sport and physical activity sector to better include and meet the needs of LGBTIQ+ people. This strategic goal is about the sports system which includes the sports sector. It relates to building capacity, to the development of enabling and supportive partnerships, as well as a role which challenges the sports system to improve.

Movement - Increasing influence of, and advocacy for, LGBTIQ+ people to improve the whole sporting system in Scotland and beyond. This strategic goal is about working with LGBTIQ+ people to become leaders of change. It relates to building a sports system based on equality and human rights, and to the work of challenging and disrupting the institutions that exclude.

Society - Influencing positive societal change through sport and physical activity. This strategic goal recognises the power of sport and the transformative ways it can influence societal attitudes, behaviours and practices. It relates to awareness raising, to work on sports events, and with influencers and role models.

In addition to our Strategic Goals, some focus areas will enable us to be an organisation that is fit for the purpose that is set out in our strategy. That is, an organisation that is compliant, efficient and seeks to have the best people, processes and partnerships supporting the work being executed. These Strategic Enablers are cross-cutting areas that underpin the work delivered through our strategy.

Processes Efficient, effective processes that enable our staff and volunteers to spend more time delivering on our mission.

Partnerships Build partnerships that build or capacity to deliver on our mission.

People Recruit, support and nurture people in paid and unpaid roles that are motivated and skilled to deliver on our mission.

The Board are confident that we have developed a plan that is simultaneously ambitious in its desire for change, and achievable in practical terms.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Objectives and activities (continued)

d. Significant activities

The main areas of activity of the charity to meet our Strategic Objectives and to deliver on our strategy include:

- Operating as an umbrella body for LGBTIQ+ sports groups, clubs and initiatives around Scotland, working to support and develop groups and their leaders, and representing their interests.
- Working with policymakers and public bodies to progress LGBTIQ+ equality, diversity and inclusion in sport and physical activity.
- Support and training for the sports sector to develop their strategies, policies and diversity.
- Developing pathways for LGBTIQ+ communities to improve their health and wellbeing through sport and physical activity.
- Organising key events to support our aims.
- Delivery of community work, youth work, and capacity building in support of our aims.

LEAP Sports undertakes work to develop the capacity of LGBTIQ+ communities in Scotland and beyond. We collaborate broadly in the field of equality, human rights, and social justice and we are committed to the use of non-formal education through community work, youth work, education through sport, activist empowerment and human rights based approaches.

e. Ongoing impact of COVID-19

As LEAP Sports began the year in April 2022, our office was slowly returning to capacity following the national lockdown policy which was lifted earlier in 2022. From April 2022 onwards though, levels of activity grew back to pre-pandemic levels and our business recovered strongly.

Our staff team returned to partial office working but with a managed flexible approach to work. With groups and sports activities up and running again, and mobility activity returning, many projects which had been on hold for some time were now able to be commenced, continued and/or concluded.

Some new ways of working from the experience of COVID-19 means that some delivery of training, webinars, consultation, advice and support continued online where efficient and effective. Some meetings which had previously always been in person, are now online. There is also a return to physical in person training, meetings and consultation work too and this year has seen us adjust to this.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance

a. Main achievements of the Charity

Festival Fortnight

Festival Fortnight is a 2-week Festival of grassroots community sports events to increase the visibility and participation of LGBTIQ+ people in community and recreational level sport. In 2021 we had a hybrid festival which included many of our events online. Back to a full participation model for 2022 there were a total of 90 events delivered by 40 different partners, engaging with 1,980 people over 2 weeks. This is slightly more than pre-pandemic levels and is the highest number since the first edition of the festival in 2013.

Festival Fortnight brings together many parts of our work by providing a space where LGBTIQ+ people of all ages can enjoy sport and physical activity in a safe and welcoming environment, whilst also feeling seen, heard and represented in the diverse brochure of events on offer; where LGBTIQ+ sports groups can be supported to run events and expand their reach; and where many grassroots sports engage with the aims of the festival, work on their LGBTIQ+ inclusion, and can promote themselves to a diverse audience. Overall, there was an average of 22 people in attendance per event. Over 75% of partners in our evaluation survey said that the festival met their expectations, and the majority also said that being involved in the festival meant they were able to connect and reach out to more LGBTIQ+ people, and showcase their organisation/group/club as inclusive and welcoming. Over 85% of the people who responded to our participant survey rated the event they attended as 5/5. Furthermore, 76% of participants said that the event(s) they attended encouraged them to become more physically active and engage with sport, whilst 97% felt that the event(s) helped to improve their mental health and wellbeing.

Developing LGBTIQ+ sport

There are now 41 LGBTIQ+ sports groups across the country, an increase of 3 since last year. Our quarterly forum meetings in the North, West & East regions bring those clubs and other community sports activists together to collaborate, network and share information, ideas, common barriers and solutions. We have helped to build capacity of groups through developmental support, through direct meeting support, via in-kind support and through fundraising work. In this year we managed to facilitate approx. £17K of direct financial support to clubs through different routes, the highest outside of the distinct covid-recovery funds.

We reported last year on the development of multi-sport / mixed activity provision as more people express interest in getting active with peers in different ways rather than necessarily through traditional sports groups focused on individual sports. Trans Active groups in Glasgow and Edinburgh are 2 such groups. They are sport and physical activity groups where participants have the chance to socialise with other trans people, make friends and try out new activities. Between them, the groups saw 211 people this year attending the 55 events which were run. Two successful new pilot series were delivered too, meaning that for next year we'll see more sports series being run.

Other such groups exist within our rural work. The Out & About groups in the Highlands, Perth & Ayrshire have hosted 72 events with 350 participants over the course of the year and continue to both support and challenge provision in rural areas. Our project in the Highlands has been a collaboration with the University of Highlands & Islands and supported by The Ideas Fund. Out & About Highlands also participated in the sports series pilot and delivered a successful curling programme.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Pride Youth Games

This is a UK-wide event for 16-25 year old LGBTIQ+ young people which alternates between Scotland, England and Wales. Scotland had been due to host the 2020 edition but following 2 years of cancelled activity, we finally held these in August 2022 at the sportscotland Sports Centre Inverclyde in Largs.

The event received great support from sport clubs and organisations from across Scotland, many of which came to showcase their sport and deliver sessions to our participants. Activities included korfbal, rugby, yoga, fitness, parkour, coastal rowing, wheelchair basketball, fencing, vogue, volleyball, tennis, badminton, swimming, dodgeball, gymnastics, walking, ceilidh dancing, lacrosse, quadball, cycling, floorball, roller derby, and football.

We had 100 young people in attendance from the UK, and for the first time, we had 32 international participants joining PYG, from Ireland, Slovakia, Slovenia, Italy, and Croatia, supported by the Erasmus+ programme. We also welcomed special guests including 2022 Olympic medallist curler Bruce Mouat and Commonwealth Games medallist in judo, Kimberley Renicks. Scottish Government Minister for Public Health, Women's Health, and Sport, Maree Todd, and two MSPs for West of Scotland Ross Greer and Paul O'Kane also visited us throughout the weekend, talking to young people and listening to their experiences.

National Conference

We host a biennial conference event, and due to the 2020 event being fully online, we held our first in-person LGBTIQ Sport & Physical Activity Conference since 2018. The conference brought together 110 attendees, including sport activists, stakeholders and community members from across Scotland, the UK and Europe to discuss and share evidence, practice and impactful stories and projects.

We had the Minister for Public Health, Women's Health, and Sport, Maree Todd and the International Olympic Committee on the agenda as well as a day of workshops on topics such as non-binary inclusion in sport, LGBTI women in sport, improving health and wellbeing through sport and physical activity as well as panel discussions around tackling homophobia in Scottish football.

The evening before the conference we hosted a community event featuring 2 panel discussions with professional and grassroots LGBTIQ+ changemakers. The event was run as a partnership with Pride of the Terraces and Sports Media LGBT+ and had a further 65 attendees.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Training, policy and influencing

In the past 12 months, we have designed and delivered LGBTIQ+ training to more than 950 sports sector staff and volunteers. Our training incorporates the experiences of LGBTIQ+ people to ensure training participants understand the barriers people with lived experience face in the Scottish sports sector, as well as the potential changes required for them to feel safe, included and welcome within sports. Our training is evidence based and impact driven by consulting with the organisers and target audience to understand their needs. This year there has been an increase in trans and non-binary inclusion in sport and physical activity.

This year we appointed our first ever Policy Manager position. In the year, we delivered 11 direct policy interventions, 7 public responses, 2 in-depth policy analyses and 1 community research report. We also gave evidence to the Scottish Parliament Equalities, Human Rights and Civil Justice Committee on the proposed Gender Recognition Reform (Scotland) Bill, and supported 4 people to participate in the lived experience sessions. We have prepared for these through 12 direct community consultations, and through our Trans Women in Sport Steering Group. The steering group held 9 meetings and 3 workshops this year. This work is important in order to impact on policymaking which affects LGBTIQ+ participation in sport and physical activity. These interventions are vital to ensure the voice of our community is strong and impactful, as well as informing LEAP Sports work and priorities in this area.

Since the UK Sports Council Equality Guidance was rolled out and the International Olympic Committee Framework on Fairness, Inclusion and Non-Discrimination was published last year, work in this area has significantly increased. The impact of some of our policy intervention work has been to mitigate against more equality-regressive changes. Alongside our partners and other members of the global LGBTIQ+ Human Rights in Sport Coalition, we attended a summit to meet World Cup organisers in Switzerland, and held a conference during the FIFA Men's World Cup.

International Work

We are a member of the European Gay & Lesbian Sports Federation, and the international Federation of Gay Games. We have an international representative appointed to attend some international meetings and to cast a vote on our behalf where applicable. This is usually a person from one of the club network who is able to feedback directly into the national forums. For the last few years this has been James Wilson from the Edinburgh Racqueteaders. James attended the EGLSF Annual General Assembly in Munich this year but will step down as his term ends in the coming year.

LEAP Sports also organises an LGBTIQ+ Team Scotland to attend EuroGames and Gay Games. This year we had a smaller than usual team with less appetite for international travel than pre-pandemic, but nevertheless had 7 athletes participating in 3 sports in the EuroGames in Nijmegen, Netherlands.

LEAP Sports commitment to support and develop the LGBTIQ+ sports activist movement in Europe saw us organise a week long international camp in Pitlochry to bring together 35 leaders from organisations and clubs similar to LEAP Sports, and where we developed a new multi-year collaborative working strategy for ongoing cooperation at European level.

The Rainbow Youth for Sporting Equality (RYSE) project culminated in an LGBTIQ+ sports education conference in Zagreb, Croatia led by LEAP Sports and co-organised by Q-Sport in Croatia. Contributors included local political figures in Croatia, representatives from TIE campaign and Somewhere in Scotland, and from the Norwegian Olympic Committee.

Many of our other European Commission funded projects recommenced this year. Some highlights include Rowing for All where LGBTIQ+ rowers take part in European grassroots rowing events; Healthy Y-EU-outh which saw a group of 7 young people attend a residential wellbeing week in Cyprus; ID-Pro where we collaborated with other organisations to produce equality and inclusion manuals and guidance for supporting youth work mobilities; United through Urban Movement where LEAP Sports volunteers were part of a street sport programme culminating in delivering street sport events in Scotland; and Rainbow Youth where we delivered LGBTIQ+ inclusion training to youth and community sport organisers and are in the process of developing accompanying resources for practitioners.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Other highlights

LGBT History Month bowling: To mark History Month in Scotland, we organise annual 10-pin bowling tournaments for fun, friendship and fundraising. In this our 10th year we had 3 community cup events, and our usual national youth and corporate events.

Health intervention: Directly targeted provision for those with poorer health outcomes was established through our Glasgow programme as part of the covid recovery efforts. This has developed into ongoing provision in the Glasgow area with individual support programmes, support into physical and outdoor activity, and as a referral centre for social prescribing. The success of this work has led to discussions about this work being supported in the longer term, and with further direct provision ideas being explored for 2023-24.

Asylum seekers and refugees: Although supporting LGBTIQ+ asylum seekers and refugees through our community programmes for a number of years, we've received some direct funding for this work for the first time which enabled the Just Active programme to start at the tail end of this year.

Podcasts: We produced a new Seen & Heard podcast series this year working with a range of partners including Scottish Disability Sport, Scottish Women in Sport, and Pride of the Terraces. The first series of podcasts have been published online and we aim to develop future series.

People

In addition to our team of Trustees, we currently have 40 active volunteers that are regularly engaging with our work, which include 30 new volunteers recruited in the last year. Volunteers are vital to the successful delivery of our regular community projects and events and have been involved in most areas of LEAP Sports activities. We currently have a small but vital funding investment via Impact Funding Partners to enable our volunteering coordination. This fund also enables us to deliver induction, training and support to our team of volunteers.

Our volunteering is further strengthened by 3 volunteers from the European Solidarity Corps (ESC), which is a European Union initiative funding opportunities for young people aged 18-30 to volunteer or work in projects abroad that benefit communities and people around Europe. In the current edition of this programme, we are hosting 3 volunteers for 12 months in Glasgow. The 3 volunteers have described it as an enriching experience and one that helps them embrace the values of solidarity as well as respect for human rights. The year ahead will be the last with the ESC as freedom of movement has been curtailed as a result of the UK withdrawal from the European Union and from the funded programme.

This year we have appointed our first Policy Manager and Business Support Manager which has strengthened the operational team. Our staff team has grown to 12 people in total.

This year we have also implemented a new salary framework that sees staff members receiving annual salary increments within defined salary bands, and we have launched a new Remuneration & Rewards policy and with an immediate focus on cost-of-living support.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

b. Reserves policy

As at the year end, total funds amount to £187,699 (2022: £133,265). The free reserves, being unrestricted funds not tied up in tangible fixed assets, amounted to £187,699 (2022: £133,265) and restricted funds amounted to £nil (2022: £nil). It is the policy of the Trustees (members) to have three to six months operating costs in free reserves, which is assumed to equate to around three to six months' total annual costs. This year 3 months operating costs amount to £143,964 (2022: £85,128). Therefore, free reserves held at the year end is almost 4 months operating costs and therefore, within the reserves policy requirement.

At current levels and given our financial budgeting for 2023/24, trustees are satisfied that our budget will meet contractual obligations to staff and that the charity would be able to continue our activity should we experience any funding drop, albeit with consideration as to how the funding would be replaced or activities changed. Unrestricted reserves can be spent on the furtherance of our charitable purpose, and decision making on this is at the discretion of our Trustees.

c. Financial results

The Statement of Financial Activities on page 16 details the financial results for the year under review. The charity was financed during the year by grants from various organisations including Scottish Government, Comic Relief, National Lottery and the EC.

The total of incoming resources were £630,284 (2022: £331,571). The total of resources expended amounted to £575,850 (2022: £340,510). Net income of £54,434 (2022: net expenditure of £8,939) as reported for the year increases the total reserves from £133,265 to £187,699 as at 31 March 2023.

Structure, governance and management

a. Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 13 June 2012. It has a single tier structure and as such the trustees are the members of the charity

b. Methods of appointment or election of Trustees

Trustees are recruited on an ongoing basis via our website where an application can be made and submitted. Following application, existing trustees meet with prospective trustees for an information session and make a decision on which trustees to take forward. Those individuals are invited to attend a trustees meeting without obligation and may thereafter be nominated as a new trustee via a trustees meeting, and in line with our constitution.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in Scotland 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 its incoming resources and application of resources of the SCIO for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping 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 provisions of the charity's constitution. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Anderson Anderson & Brown Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Alex Johnston
(Chair of Trustees)
Date: 29 December 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEAP SPORTS SCOTLAND (SCIO)

Opinion

We have audited the financial statements of Leap Sports Scotland (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF (CONTINUED)

LEAP SPORTS SCOTLAND (SCIO)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF (CONTINUED)

LEAP SPORTS SCOTLAND (SCIO)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the charity and industry, discussions with management and trustees we identified financial reporting standards and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures include:

- Completing a risk assessment process during our planning for this audit that specifically considered the risk of fraud;
- Reviewing grant paperwork to ensure appropriate cut-off, accrued income and deferred income application has been made;
- Assessing and testing grant paperwork to confirm appropriate revenue recognition;
- Enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- Examining supporting documents for all material balances, transaction and disclosures;
- Review, where applicable, of the Board of Trustees' minutes;
- Enquiry of management about litigations and claims and inspection of relevant correspondence;
- Analytical procedures to identify any unusual or unexpected relationships;
- Specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notable around the key judgements and estimates, including revenue recognition;
- Considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of the inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities for the audit of the financial statements is located on the Financial

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF (CONTINUED)

LEAP SPORTS SCOTLAND (SCIO)

Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Other matters

The financial statements of Leap Sports Scotland for the year ended 31 March 2022 which are presented as comparatives to these are not audited.

Use of our report

This report is made solely to the trustees in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the trustees and Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees for our audit work, for this report, or for the opinions we have formed.



Natalie Boyle (Senior statutory auditor)

for and on behalf of

Anderson Anderson & Brown Audit LLP

Chartered Accountants

Statutory Auditors

133 Finnieston Street

Glasgow

G3 8HB

29 December 2023

Anderson Anderson & Brown Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	3,705	654	4,359	1,047
Charitable activities	4	5,940	574,090	580,030	323,249
Other income		30,198	15,697	45,895	7,275
Total income		<u>39,843</u>	<u>590,441</u>	<u>630,284</u>	<u>331,571</u>
Expenditure on:					
Charitable activities		9,907	565,943	575,850	340,510
Total expenditure		<u>9,907</u>	<u>565,943</u>	<u>575,850</u>	<u>340,510</u>
Net income/(expenditure)		29,936	24,498	54,434	(8,939)
Transfers between funds	14	24,498	(24,498)	-	-
Net movement in funds		<u>54,434</u>	<u>-</u>	<u>54,434</u>	<u>(8,939)</u>
Reconciliation of funds:					
Total funds brought forward		133,265	-	133,265	142,204
Total funds carried forward		<u>187,699</u>	<u>-</u>	<u>187,699</u>	<u>133,265</u>

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

The notes on pages 19 to 32 form part of these financial statements.

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note		2023 £	2022 £
Current assets				
Debtors	12	54,068	16,034	
Cash at bank and in hand		580,336	551,140	
		<u>634,404</u>	<u>567,174</u>	
Creditors: amounts falling due within one year	13	(446,705)	(433,909)	
		<u></u>	<u></u>	
Net current assets			187,699	133,265
			<u></u>	<u></u>
Total net assets			<u>187,699</u>	<u>133,265</u>
			<u></u>	<u></u>
Charity funds				
Restricted funds	14		-	-
Unrestricted funds	14		187,699	133,265
			<u></u>	<u></u>
Total funds			<u>187,699</u>	<u>133,265</u>
			<u></u>	<u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M Cunningham

Michael Cunningham
(Treasurer)
Date: 29 December 2023

The notes on pages 19 to 32 form part of these financial statements.

LEAP SPORTS SCOTLAND (SCIO)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	29,196	115,496
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	29,196	115,496
Cash and cash equivalents at the beginning of the year	551,140	435,644
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>580,336</u>	<u>551,140</u>

The notes on pages 19 to 32 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. General information

Leadership, Equality and Active Participation (LEAP) Sports Scotland (SCIO) is a charity registered with the Charity Commission (Charity Number SC043210) and constitutes a Scottish Charitable Incorporated Organisation (SCIO) with registered company number CS000867.

The principal address of the charity is Suite B2 and B35 Baltic Chambers, 50 Wellington Street, Glasgow, G2 6HJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2019), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The accounts have been prepared under the historical cost convention.

LEAP Sports Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The reporting currency of the financial statements is in pounds sterling (£).

2.2 Going Concern

The charity Trustees continue to monitor the financial position and cash flow is not an immediate problem. The Trustees will continue to assess income, reserves and allows them to monitor awards and other expenditure. They therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Financial reporting standard 102- reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland:

- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.4 Critical accounting judgement and key sources of estimation uncertainty

The charity considers on an annual basis the judgements that are made when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements.

In the application of the charity's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The charity does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2.5 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.6 Expenditure

Costs relating to raising funds and charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

All costs have been directly attributed to one of the categories of expenditure.

Raising funds costs are the costs of managing the investment portfolio which generates the charity's income.

Charitable activities costs include costs incurred directly in meeting the objects of the charity, and also include support costs incurred in support of the direct costs.

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.7 Taxation

The charity is exempt from tax on its charitable activities.

2.8 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.9 Debtors

Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and bank accounts with immediate access to funds.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	3,705	654	4,359	1,047

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants - inclusion for LGBTIQ+ people in sport	5,940	574,090	580,030	323,249

5. Grants received, included in the above, are as follows:

	2023 £	2022 £
The National Lottery - Improving Lives	43,660	43,609
Scottish Government - Equality	-	29,100
EC Beyond Hate	38,225	-
SCVO	1,685	14,500
EC Camino +	14,746	-
EC Rainbow Mapping	13,393	-
EC Youth Sport	28,056	6,415
EC Healthy Y-EU-oth	27,924	-
EC European Solidarity	15,832	2,323
EC ID- Protocols	10,669	-
TransActive	15,687	11,771
Corra Foundation (Women)	9,771	2,312
EC Rainbow Youth 2	31,316	-
Esmee Fairbairn Foundation	37,632	956
Glasgow Health Social Care	45,035	54,469
Equality & Human Rights (SG/ Inspiring Scotland)	70,279	32,085
Queer Cultural Heritage	1,170	8,529
Children in Need	9,182	5,308
The Ideas Fund - British Science Association	20,174	3,932
Rainbow Audio Visual Youth	19,091	914
EC - Out of the Margins	6,950	1,759
Other small grants	119,553	103,742

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	580,030	323,249
--	---------	---------

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Inclusion for LGBTIQ+ people in sport	557,011	-	18,839	575,850	340,510
	557,011	-	18,839	575,850	340,510

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	238,918	149,259
Design and print	166	2,319
Sundries	2,321	7,211
Project activity	273,009	115,726
IT, communications and equipment	1,474	4,496
Volunteer travel and other related costs	17,332	7,179
Staff travel and other related costs	9,482	23,362
Office costs	14,309	13,755
	557,011	323,307

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Office costs	499	1,528
Bank charges	-	187
Salary costs	5,756	4,784
Governance costs	12,584	7,866
	<u>18,839</u>	<u>14,365</u>

7. Grant funding of activities

	Grant funding of activities 2023 £	Total funds 2023 £	Total funds 2022 £
Grant funding of activities	-	-	2,838
	<u>-</u>	<u>-</u>	<u>2,838</u>

8. Governance costs

	2023 £	2022 £
Fees payable to the auditor/independent examiner for the audit/independent examination of the annual accounts	6,828	3,082
Salary costs	<u>5,756</u>	<u>4,784</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Staff costs

	2023	2022
	£	£
Salary costs	227,066	143,410
Social security costs	17,563	11,494
Pension costs	<u>5,801</u>	<u>3,923</u>
	<u><u>250,430</u></u>	<u><u>158,827</u></u>

The average number of employees for the year was 13 (2022: 12 employees).

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

The key management personnel of the charity consist of the Trustees and Executive Director. The total employee benefits of the key management personnel in the year were £57,556 (2022: £47,835).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Comparative statement of financial activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income from:			
Donations	1,047	-	1,047
Charitable activities	30,152	293,097	323,249
Other income	<u>7,275</u>	<u>-</u>	<u>7,275</u>
Total	38,474	293,097	331,571
Expenditure on:			
Charitable activities	<u>48,641</u>	<u>291,869</u>	<u>340,510</u>
Net income/(expenditure)	(10,167)	1,228	(8,939)
Transfers between funds	1,228	(1,228)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(8,939)	-	(8,939)
Total funds brought forward	142,204	-	142,204
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u><u>133,265</u></u>	<u><u>-</u></u>	<u><u>133,265</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	4,932	36
Prepayments and accrued income	49,136	15,998
	<u>54,068</u>	<u>16,034</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>446,705</u>	<u>433,909</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Fundraiser salary costs	16,000	-	-	(16,000)	-
General funds					
Unrestricted funds	117,265	39,843	(9,907)	40,498	187,699
Restricted funds					
Equality and Human Rights	-	70,279	(70,279)	-	-
Glasgow Health Social Care	-	45,035	(45,035)	-	-
The Ideas Fund - British Science Association	-	20,173	(20,173)	-	-
Esmee Fairbairn Foundation	-	37,632	(37,632)	-	-
EC Beyond Hate	-	38,225	(38,225)	-	-
EC Rainbow Youth 2	-	31,316	(31,316)	-	-
Big Lottery - Improving Lives	-	43,659	(35,495)	(8,164)	-
EC Healthy Y-EU-oth	-	27,924	(27,924)	-	-
Pride Youth Games	-	31,339	(38,982)	7,643	-
EC Sporting Equals	-	19,297	(19,297)	-	-
Generation Why	-	21,332	(21,332)	-	-
EC European Solidarity	-	15,832	(15,832)	-	-
EC Rainbow Mapping	-	13,394	(13,394)	-	-
EC Camino	-	14,746	(14,746)	-	-
EC rowing for all	-	13,155	(13,155)	-	-
Rainbow Audio Visual Youth	-	19,091	(12,787)	(6,304)	-
Trans Active	-	9,549	(9,549)	-	-
Trans Active Edin Uni	-	6,516	(6,516)	-	-
Children in Need	-	9,182	(9,182)	-	-
Perth Fund	-	9,347	(9,347)	-	-
Other restricted funds	-	93,418	(75,745)	(17,673)	-
	-	590,441	(565,943)	(24,498)	-
Total of funds	133,265	630,284	(575,850)	-	187,699

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fundraiser salary costs	16,000	-	-	-	16,000
General funds					
Unrestricted funds	126,204	38,474	(48,641)	1,228	117,265
Restricted funds					
Equality and Human Rights	-	29,100	(29,179)	79	-
Glasgow Health Social Care	-	54,469	(54,469)	-	-
Youth link	-	1,225	(1,225)	-	-
Sports recovery fund	-	-	(7,967)	7,967	-
Dragtivism	-	14,586	-	(14,586)	-
Queen of the Theatre of the Oppressed	-	1,695	-	(1,695)	-
Rainbow Youth for Sporting Equality	-	6,415	(6,415)	-	-
LEAP Forward 2.0	-	2,323	(2,323)	-	-
United through Urban Movement	-	1,435	(1,435)	-	-
Queer Cultural Heritage	-	8,529	(8,529)	-	-
Family Support Group	-	5,308	(5,308)	-	-
TransActive	-	11,771	(11,771)	-	-
Out and About in the Highlands	-	3,932	(3,932)	-	-
Rainbow Audiovisual Literacy for Youth	-	914	(914)	-	-
Equality and Human Rights	-	32,085	(32,085)	-	-
LEAP in volunteering	-	3,985	(3,985)	-	-
Digiboost	-	-	(4,950)	4,950	-
Women's peer research project	-	2,312	(2,312)	-	-
LGBTI Sport Project	-	43,609	(44,910)	1,301	-
Other restricted funds	-	69,404	(70,160)	756	-
	-	293,097	(291,869)	(1,228)	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Funds summary

Unrestricted funds

Unrestricted funds are expendable in furtherance of the objects of the charity.

Restricted funds

'Scottish Government - Equality & Human Rights is a project that aims to deliver equality and human rights for all LGBTI people in sport and physical activity whilst ensuring it is free from discrimination.

Impact Funding partners fund - To fund a 3 year project to improve volunteering support and infrastructure.

The National Lottery - Improving Lives: A three year grant to co-ordinate our work with LGBTI communities and events across Scotland.

EC Rainbow Youth: A grant from The European Commission and managed by the British Council which is to improve the competences of those who work with regards to sexual orientation, gender identity and expression, and sex characteristics, and to develop tools and resources to support this.

EC Youth Sport: Rainbow Youth for Sporting Equality is a 2 year small collaborative project working with partners in Croatia and Slovenia to study strategies for LGBTI inclusion within secondary, further and higher education settings.

EC Camino + is a one-off project to develop new methodologies and future business models, and will take place on the Camino do Santiago in Spain.

EC European Solidarity is a 3 year project supporting European activists to live in Glasgow and work with LEAP Sports on queer sports activism activity.

Trans Active - is a new physical activity programme for trans and non-binary people to engage and participate in activities within a safe space.

EC Healthy Y-EU-oth is a youth project for participants from Scotland's UEFA 2020 qualifying group.

EC Out of the Margins is a grant to enable young people from European countries to attend Pride Youth Games held in Scotland.

EC Rainbow Mapping is a community activism project grant to support better community organising of LGBTIQ+ communities at European level.

EC Sporting Equals is a follow-up to the successful 2017 project enabling community sports activists to come together, network and develop strategy.

EC Beyond Hate is a youth exchange focusing on combatting rising hate speech and developing online wellbeing techniques.

EC Rowing for all is a 2 year project to promote rowing amongst marginalised communities including LGBTIQ+ people, older people, and people with physical and learning disabilities.

EC Post Covid Solidarity is a 3 year project supporting European activists to live in Glasgow and work with LEAP Sports on queer sports activism activity.

Glasgow Health Social Care - This funding supports a service in Glasgow which improves mental health and wellbeing of LGBTIQ+ people using physical activity and sport as a tool, and for direct health improvement.

The Ideas Fund - British Science Association. This funds a partnership project with the University of the Highlands and Islands, and using community development to tackle the impacts of health inequalities for

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

LGBTIQ+ people in the Highlands.

Esmee Fairbairn Foundation - A project that supports us to improve the experiences of transgender people within sport and physical activity, by working with trans people directly as well as the sports sector.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	198,498	435,906	634,404
Creditors due within one year	(10,799)	(435,906)	(446,705)
Total	<u>187,699</u>	<u>-</u>	<u>187,699</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	143,108	424,066	567,174
Creditors due within one year	(9,843)	(424,066)	(433,909)
Total	<u>133,265</u>	<u>-</u>	<u>133,265</u>

17. Related Parties

There were no related party transactions for the year ended 31 March 2023 (2022: £nil).

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	54,434	(8,939)
Adjustments for:		
Increase in debtors	(38,034)	(11,792)
Increase in creditors	12,796	136,227
Net cash provided by operating activities	<u>29,196</u>	<u>115,496</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	580,336	551,140
Total cash and cash equivalents	<u>580,336</u>	<u>551,140</u>

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	551,140	29,196	580,336
	<u>551,140</u>	<u>29,196</u>	<u>580,336</u>