
LEAP SPORTS SCOTLAND (SCIO)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

LEAP SPORTS SCOTLAND (SCIO)

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LEAP SPORTS SCOTLAND (SCIO)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Katherine Burrows, Treasurer (resigned 14 February 2022) Paul Skovron, Vice Chair Pamela Greer Jane Stewart Kenneth Macleod Miki Lee Dale Robert Gallagher (resigned 29 November 2021) Lisa Charlwood-Green (resigned 29 November 2021) Keir Stewart Ruth-Ann McAlla (resigned 16 May 2022) Keith Wimbles, Chair Michael Cunningham (appointed 25 August 2022) Cara Shearer (appointed 16 May 2022)
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
Accountants	Anderson Anderson & Brown LLP Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

LEAP SPORTS SCOTLAND (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Leap Sports Scotland SCIO for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and 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 is Scotland's LGBTI sports charity committed to breaking down the structural, social and individual barriers which prevent lesbian, gay, bisexual, transgender and intersex (LGBTI) people across the country from accessing, participating and excelling in Scottish sports; and to eradicating LGBTI-phobia in sport. We believe sport, and all the benefits it brings, should be for everyone, and we are dedicated to contributing to the ongoing worldwide movement to recognise and celebrate diversity in sport.

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.

b. Activities undertaken to achieve objectives

The main activities of the charity to meet these objectives are:

- Operating as an umbrella body for LGBTIQ+ sports groups, clubs and initiatives around Scotland, working to support and develop these groups and their leaders, and representing their interests nationally.
- ~~Working with policymakers and public bodies at national level to progress LGBTIQ+ equality, diversity and inclusion.~~
- 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.

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

Objectives and activities (continued)

c. Significant Events

On December 24 2020, UK Prime Minister Boris Johnston announced that as part of the UK's withdrawal from the European Union, that we would be leaving the Erasmus+ programme. This will end participation in the programme for LEAP Sports with a loss of income as a result.

Achievements and performance

a. Main achievements of the Charity

LEAP Sports began the year in April 2021 with our office completely closed amidst a national lockdown policy in Scotland, which then fluctuated throughout the year, worsening particularly again in December 2021-January 2022, gently returning to business from March 2022.

As such, 2021-22 was another challenging year in terms of managing our way out of the pandemic and our business recovery. Our staff team continued to work largely from home, this becoming our new default way to work. There were opportunities to get back to programme and activity delivery, particularly during the May-September months, and most groups and sports activities are now up and running again. Much of our European Commission funded work, especially that which contains mobility activity, continued to be on hold throughout most of the year as the appetite for international travel remained somewhat sluggish, even when international restrictions in many countries was easing. Moving into spring 2022, plans to recommence much of this activity is in process.

Our work progressed to hybrid delivery of training, webinars, consultation, advice and support where we have continued to work online during restrictions, but continued beyond this too. Our work volume has continued unaffected throughout this year as a result.

Sports delivery gradually moved back to capacity throughout the year but with a greater emphasis on member welfare support, sustainability and capacity building work for community groups and their leaders, and LGBTIQ+ specific support and guidance. We wrapped up our successful covid recovery small grants funding scheme for clubs this year. Renewed focus on health and wellbeing means that we are experiencing demand as even greater than pre-covid in relation to sport and physical activity.

We published a one-year impact report specifically on the impact of covid-19 to the LGBTIQ+ sports community. This year has seen a slight recovery with 38 groups and projects involving just over 1000 people participating in 130 hours of scheduled sport and/or physical activity on a weekly basis, an increase from 12 months ago but still less than pre-covid.

The most significant change in community sports activity is the development of multi-sport / mixed activity provision and distinctly with more people interested in getting active with peers in different ways rather than necessarily focused on specific sports, and directly targeted provision for those with poorer health outcomes. Last year we established Get Back OUT, an LGBTIQ+ peer support group for people with poor health outcomes impacted by Covid; Active Buddies a one-to-one alternative; and Trans Active Glasgow, a sports and community development programme to improve the health and wellbeing of trans people. Get Back OUT has become 3 different initiatives now as Get OUT Glasgow, OUT and About in the Highlands, OUT and About in Ayrshire and with a further Perth initiative in the pipeline. Trans Active Glasgow has topped a membership of 100 and a Trans Active Edinburgh group has recently been established.

LEAP SPORTS SCOTLAND (SCIO)

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

Achievements and performance (continued)

Pride Youth Games was delayed by a further year but is set to go ahead in summer 2022. Festival Fortnight and Pride Active returned in a limited physical form, with some digital activity still taking place too. Festival Fortnight saw 60 events nationally.

We have had 12 meetings with networks of LGBTIQ+ community sports activists in the North, West and East forums. These forums provide an information hub that allows groups to collaborate, network and share information, ideas, common barriers and solutions. The forums also provide reference groups, helping us deliver work in the area.

Another significant area of our work to develop this year has been in policy and influencing, and the demands for our time and response in this area has more than doubled over the last 3 years. As such we have enlisted the support of a Fundraising specialist to support us in creating a new Policy Manager position which we have now been awarded funding for and we anticipate driving forward in 2022-23.

Significant sports policy developments in the last year have included the much anticipated UK Sports Council Equality Guidance update and the International Olympic Committee Framework on Fairness, Inclusion and Non-Discrimination and there has been significant work in relation to both of those. As one of three partners in the UK LGBTIQ+ Sport & Physical Activity Alliance, we undertook a thorough analysis of the former and provided this to all sports governing bodies across the UK. We were also a founding member of a new global LGBTIQ+ Human Rights in Sport Coalition, set up to liaise with FIFA and Qatar in relation to the forthcoming FIFA Men's World Cup.

This was the first full year of our new Chair, Keith Wimbles, and the year has also seen the departure of our long-time Treasurer Katherine Burrows. The staff team have been trained up in a new financial management package Xero and our finance record keeping will move over to Xero in the year ahead, where it will be more closely integrated to the accounting system of our auditors and will be in a stronger audit-ready position for future years.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company 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.

b. Reserves policy

As at the year end, total funds amount to £133,265 (2021: £142,204). The free reserves, being unrestricted funds not tied up in tangible fixed assets, amounted to £133,265 (2021: £142,204) and restricted funds amounted to £nil (2021: £nil). It is the policy of the Trustees (members) to have at least three months' operating costs in free reserves, which is assumed to equate to around three months' total annual costs - this year being £85,128 (2021: £62,948). As most grant-giving bodies do not give funding for reserves, this falls to other fundraising means and takes more time to build. At the year end, the charity was meeting its financial target with respect to free reserves. At current levels and given our financial budgeting for 2022/23, 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.

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

c. Financial results

The Statement of Financial Activities on page 7 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 £331,571 (2021: £277,298). The total of resources expended amounted to £340,510 (2021: £261,791). Net expenditure of £8,939 (2021: income of £15,507) as reported for the year decreases the total reserves from £142,204 to £133,265 as at 31 March 2022.

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.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

LEAP SPORTS SCOTLAND (SCIO)

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

A handwritten signature in black ink that reads "Keith Wimbles". The signature is written in a cursive, flowing style.

Keith Wimbles
(Chair of Trustees)
Date:

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 24.

Respective responsibilities of Trustees and examiner

The trustees, who are also directors of the company 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 Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company 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 seeking explanations from you as 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 23 December 2022

Anderson Anderson & Brown LLP
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

LEAP SPORTS SCOTLAND (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	1,047	-	1,047	3,133
Charitable activities	4	30,152	293,097	323,249	261,550
Other income		7,275	-	7,275	12,615
Total income		<u>38,474</u>	<u>293,097</u>	<u>331,571</u>	<u>277,298</u>
Expenditure on:					
Charitable activities	7	48,641	291,869	340,510	261,791
Total expenditure		<u>48,641</u>	<u>291,869</u>	<u>340,510</u>	<u>261,791</u>
Net (expenditure)/income		<u>(10,167)</u>	<u>1,228</u>	<u>(8,939)</u>	<u>15,507</u>
Transfers between funds	14	1,228	(1,228)	-	-
Net movement in funds		<u>(8,939)</u>	<u>-</u>	<u>(8,939)</u>	<u>15,507</u>
Reconciliation of funds:					
Total funds brought forward		142,204	-	142,204	126,697
Total funds carried forward		<u>133,265</u>	<u>-</u>	<u>133,265</u>	<u>142,204</u>

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

The notes on pages 10 to 24 form part of these financial statements.

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Current assets			
Debtors	12	16,034	4,242
Cash at bank and in hand		551,140	435,644
		<u>567,174</u>	<u>439,886</u>
Creditors: amounts falling due within one year	13	(433,909)	(297,682)
Net current assets		133,265	142,204
Total net assets		<u>133,265</u>	<u>142,204</u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	133,265	142,204
Total funds		<u>133,265</u>	<u>142,204</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

Keith Wimbles

Keith Wimbles
(Chair of Trustees)

The notes on pages 10 to 24 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 7 Statement of Cash Flows;
- 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 2022**

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 Company 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 Company'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 2022**

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 Company 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 Company 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 Company 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 Company 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.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	1,047	1,047	3,133

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants - inclusion for LGBTI people in sport - UK funding	27,309	143,267	170,576	169,780
Grants - inclusion for LGBTI people in sport - European funding	2,843	149,830	152,673	91,770

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

	2022 £	2021 £
The National Lottery - Improving Lives	-	37,889
Scottish Government - Equality	29,100	29,100
Impact Funding Partners	-	8,481
Foundation Scotland	2,537	3,500
SCVO	14,500	12,615
EC Diverse Identities	-	25,904
EC Narrowing the Margins	-	5,141
EC General	806	46,768
EC Youth Sport	6,415	8,241
YOYP Academy	-	2,490
EC QOTOTO	1,695	2,555
EC Dragtivism	14,586	1,404
EC European Solidarity	2,323	35,635
Lankelly	-	1,500
TransActive	11,771	500
Corra Foundation (Women)	2,312	10,887
LGBTQ+ Futures	8,301	1,699
Winter Well Being Fund	-	1,765
Sports Club Recovery Fund	-	17,626
Policy and Research	956	7,850
Glasgow Health Social Care	54,469	-
Youthlink	1,225	-
United through Urban Movement	1,435	-
Queer Cultural Heritage	8,529	-

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

ID Protocols	3,210	-
Children in Need	5,308	-
The Ideas Fund	3,932	-
Rainbow Audio Visual Youth	914	-
EHR Fund	32,085	-
Impact Funding Vol 2022	3,985	-
The National Lottery - Improving Lives	43,609	-
EC - Out of the Margins	1,759	-
EC Rainbow Youth	53,589	-
Other small grants	13,898	-
	<u>323,249</u>	<u>261,550</u>

6. Grant funding of activities

	Grant funding of activities 2022 £	Total funds 2022 £	Total funds 2021 £
Grant funding of activities	<u>2,838</u>	<u>2,838</u>	<u>17,300</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Inclusion for LGBTI people in sport	<u>323,307</u>	<u>2,838</u>	<u>14,365</u>	<u>340,510</u>	<u>261,791</u>

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	149,259	149,259	136,012
Design and print	2,319	2,319	4,332
Campaign costs	-	-	1,911
Sundries	7,211	7,211	11,240
Events costs	33,034	33,034	2,860
IT, communications and equipment	4,496	4,496	1,984
Volunteer travel and other related costs	7,179	7,179	16,906
Staff travel and other related costs	23,362	23,362	3,988
Office costs	13,755	13,755	11,615
Project promotions	82,692	82,692	41,505
	<u>323,307</u>	<u>323,307</u>	<u>232,353</u>

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Office costs	1,528	1,528	1,290
Bank charges	187	187	24
Salary costs	4,784	4,784	4,784
Governance costs	7,866	7,866	6,040
	<u>14,365</u>	<u>14,365</u>	<u>12,138</u>

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>3,082</u>	<u>3,648</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Staff costs

	2022	2021
	£	£
Salary costs	143,410	133,964
Social security costs	11,494	5,554
Pension costs	<u>3,923</u>	<u>3,670</u>
	<u>158,827</u>	<u>143,188</u>

The average number of employees for the year was 12 (2021: 9 employees).

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

The key management personnel of the charity consist of the trustees and chief executive. The total employee benefits of the key management personnel in the year were £47,835 (2021: £47,844).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Comparative statement of financial activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income from:			
Donations	3,133	-	3,133
Charitable activities	45,089	216,461	261,550
Other income	<u>12,615</u>	<u>-</u>	<u>12,615</u>
Total	60,837	216,461	277,298
Expenditure on:			
Charitable activities	<u>61,878</u>	<u>199,913</u>	<u>261,791</u>
Net income/(expenditure)	(1,041)	16,548	15,507
Transfers between funds	16,548	(16,548)	-
Net movement in funds	15,507	-	15,507
Total funds brought forward	126,697	-	126,697
Total funds carried forward	<u>142,204</u>	<u>-</u>	<u>142,204</u>

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	36	4,242
Prepayments and accrued income	15,998	-
	<u>16,034</u>	<u>4,242</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	-	235
Accruals and deferred income	433,909	297,447
	<u>433,909</u>	<u>297,682</u>

	2022 £	2021 £
Deferred income at 1 April 2021	293,907	109,115
Resources deferred during the year	429,938	293,907
Amounts released from previous periods	(293,907)	(109,115)
	<u>429,938</u>	<u>293,907</u>

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds

Statement of funds - current 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
Total Unrestricted funds	142,204	38,474	(48,641)	1,228	133,265
Restricted funds					
Scottish Government - Equality	-	29,100	(29,179)	79	-
Get out Glasgow	-	54,469	(54,469)	-	-
Youthlink	-	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)	-	-
Scottish Government - 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	-

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
	-	293,097	(291,869)	(1,228)	-
Total of funds	142,204	331,571	(340,510)	-	133,265

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	16,000	-	-	-	16,000
General funds					
General Funds - all funds	110,697	60,837	(61,878)	16,548	126,204
Total Unrestricted funds	126,697	60,837	(61,878)	16,548	142,204
Restricted funds					
Restricted Funds - all funds	-	216,461	(199,913)	(16,548)	-
Total of funds	126,697	277,298	(261,791)	-	142,204

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	16,000	-	-	-	16,000
General funds	126,204	38,474	(48,641)	1,228	117,265
Restricted funds	-	293,097	(291,869)	(1,228)	-
	142,204	331,571	(340,510)	-	133,265

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	16,000	-	-	-	16,000
General funds	110,697	60,837	(61,878)	16,548	126,204
Restricted funds	-	216,461	(199,913)	(16,548)	-
	<u>126,697</u>	<u>277,298</u>	<u>(261,791)</u>	<u>-</u>	<u>142,204</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Funds summary

Unrestricted funds

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

Restricted funds

Scottish Government: Equality: A programme to deliver strategic LGBTI Support within sport, through the promoting equality and cohesion fund.

Foundation Scotland: A small grant for COVID recovery support in LGBTI communities.

Voluntary Action Fund, Volunteer Support (Impact Funding): A multi-year project to improve volunteering support and infrastructure.

The National Lottery - Awards for All: A programme to support what matters to people and communities. The programme is a partnership between the National Lottery Community Fund Scotland, sportscotland and Creative Scotland.

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

EC Erasmus Sport Outsport: A partnership project run by AICS in Italy which involved work carried out by LEAP Sports here in Scotland.

EC Diverse Identities: A 2 year multilateral project funded by the European Commission through Erasmus+ which will raise awareness of innovative and inclusive approaches to increasing participation and equal access in sport of those excluded as a result of their gender identity or sexual orientation.

EC Narrowing the Margins: A 2 year multilateral project funded by the European Commission through Erasmus+ which uses the opportunities of major sporting competitions which engage high numbers of inactive people, as a means of reaching those in the furthest sporting margins.

EC Rainbow Youth: This is a grant awarded by The European Commission for the project Rainbow Youth which is about enhancing the learning mobility of individuals.

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 QOTOTO: A three phase training project funded by the European Commission through Erasmus+, which provides participants who work on LGBTI issues with the knowledge and skills on Theatre of the Oppressed which they can use in their own communities.

EC DragTivism: A one year project funded by the European Commission through Erasmus+ which supports participants to develop their personal confidence as well as their confidence in their activism.

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.

Transactive is a new physical activity initiative for trans and non-binary people.

EC Healthy Y-EU-oth is a youth project for participants from Scotland's UEFA 2020 qualifying group. Sports Club Recovery Fund is Covid-19 emergency response funding for LGBTIQ+ sports groups to be distributed to groups, individuals and initiatives.

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

LGBT Futures is a one-off grant to employ specific fundraising support.

'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.

17. Analysis of net assets between funds

Analysis of net assets between funds - current 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	133,265	-	133,265

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	149,842	290,044	439,886
Creditors due within one year	(7,638)	(290,044)	(297,682)
Total	142,204	-	142,204

LEAP SPORTS SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18. Related Parties

There were no related party transactions for the year ended 31 March 2022 (2021: £nil).