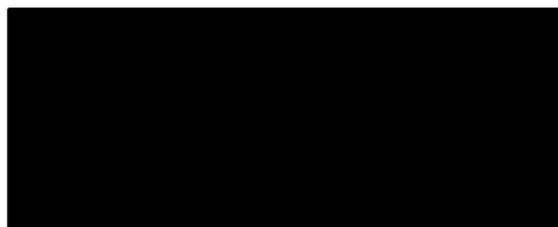
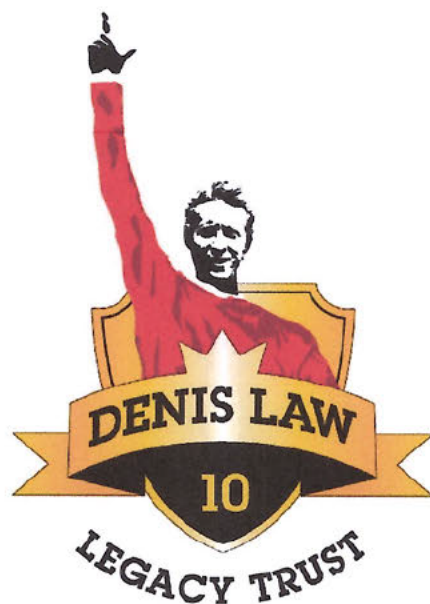


DENIS LAW LEGACY TRUST

REGISTERED CHARITY NUMBER: SC043169

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025
FOR**

DENIS LAW LEGACY TRUST



DENIS LAW LEGACY TRUST

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DENIS LAW LEGACY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report with financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

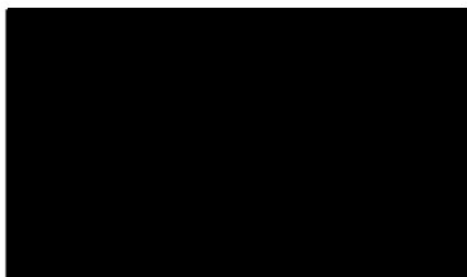
REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number
SC043169

Principal address



Trustees:



Independent Examiner



TaxAssist Accountants
Chartered Accountants
59 High Street
Banchory
AB31 5TJ

Bankers
Virgin Money
1 Queens cross
Aberdeen
AB15 4XU

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Denis Law Legacy Trust is a trust which is governed by its Trust Deed. It has been a recognised Scottish Charity since 22 May 2012 (SC043169)

Recruitment and appointment and training of new trustees

Trustees are appointed by members and other Trustees. The number of Trustees must always be maintained at not less than 3. Induction and training will be considered on an ongoing basis particularly in the event of a new Trustee being adopted.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Organisational Structure

The activities of the Denis Law Legacy Trust are governed by the Board of Trustees. The Trustees meet regularly during the year and these meetings are attended by all or a majority of the Trustees.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate their exposure to the major risks.

Objectives and Activities

The charities principal purposes are:

Supporting & empowering young people to be confident, capable, independent and responsible citizens within their communities.

The organisation's purposes are to advance public participation in sport, the arts, and culture and provide recreational facilities to improve the conditions of the young people of the Grampian Region as well as relieving those in need from deprived areas in Aberdeen and Aberdeenshire.

This will be achieved by:

- To provide community based events and activities that are free of charge and accessible to all.
- To promote participation, social inclusion and integration.
- To motivate and empower young people through prevention, intervention and diversionary activities.
- To promote respect, civic values and social responsibility within communities and help reduce instances of youth crime and anti-social behaviour.
- To promote health and wellbeing and discourage the misuse of substances, drugs and alcohol.
- To promote education and creativity and the development of self-confidence, initiative and interpersonal skills.
- To support and reconnect disaffected young people by providing alternative activities and opportunities for achievement.
- To provide a platform for positive transformation.
- To provide volunteers with opportunities to engage with and pursue personal development activities and qualifications.
- To work in partnership and collaborate with all parties who share our common objectives for the benefit of communities and young people.

Objectives, Achievements and Performance for the Year

The Trustees aim to continue to raise funds to support the annual community soccer tournament. The major fundraising activity was the Annual Fundraising Dinner which was held in Aberdeen in November 2024.

The trust continues to raise funds for the Streetsport project, which is a funded by the trust, administered operationally by Robert Gordon University.

Streetsport is a 'diversionary tactics initiative' that actively reduces instances of youth crime and anti-social behaviour. Established in 2006, the project uses sports and other creative activities to provide alternatives for young people during the evenings by deploying mobile activity arenas into locations throughout the city, taking activities directly to young people within their own communities.

Plans for the Future

The Trustees wish to expand the activities of the Trust through additional fundraising and working in partnership with the local business community.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Reserves Policy

Trustees will distribute unrestricted funds in line with the Trusts' objectives. Unrestricted reserves are currently £121,078 which the trustees wish to use to expand the activities of the Trust.

Restricted reserves are held for the Streetsport project. Restricted reserves are currently £74,538.

Taxation

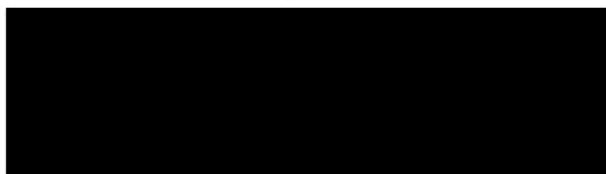
The Trust has no liability to taxation for the year to 31 March 2025. (2024: £nil)

Financial Information

Activities and the financial position of the Trust at 31 March 2025 is disclosed in the Statement of Financial Activity and Balance Sheet on page 5–6.

This report was approved by the Trustees on 20th November 2025 and signed on its behalf by:

By order of the Trustees

A large black rectangular box redacting the signature of a trustee.

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 5 to 11.

This report is made to the charity's board of Trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of Trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


On behalf of Aberdeen Tax And Accounting Services Ltd
Chartered Accountants
Aberdeen
20th November 2025

DENIS LAW LEGACY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		2025			As Restated 2024 Total £
	Note	Restricted Funds £	Unrestricted Funds £	Total £	
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2	227,093	104,185	331,278	208,448
Activities for generating funds	3	7,965	160,520	168,485	85,883
Investment Income	4	-	4,215	4,215	10,989
Total Incoming Resources		235,058	268,920	503,978	305,320
RESOURCES EXPENDED					
Costs of generating funds					
Dinner and Auction Costs	5	-	55,703	55,703	33,374
Cost of charitable activities	6	221,423	168,946	390,369	341,047
Governance costs	7	-	-	-	-
Total Resources Expended		221,423	224,649	446,072	374,421
Net movement in funds for the period		13,635	44,270	57,905	(69,101)
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds at 31 March 2024		60,903	76,807	137,710	206,811
Total Funds at 31 March 2025		74,538	121,078	195,616	137,710

The notes on pages 7 to 11 form part of these financial statements

DENIS LAW LEGACY TRUST

BALANCE SHEET AS AT 31 MARCH 2025

		2025			As Restated 2024 Total £
	Note	Restricted Funds £	Unrestricted Funds £	Total £	
FIXED ASSETS					
Tangible Assets	9	5,040	-	5,040	-
CURRENT ASSETS					
Stocks	10	-	-	-	-
Debtors	11	3,658	-	3,658	-
Cash at Bank and in Hand		119,121	139,683	258,804	190,991
		<u>127,819</u>	<u>139,683</u>	<u>267,502</u>	<u>190,991</u>
Creditors: Amounts falling due within one year	12		(71,886)	(71,886)	(53,280)
NET CURRENT ASSETS		<u>127,819</u>	<u>67,797</u>	<u>195,616</u>	<u>137,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>127,819</u>	<u>67,797</u>	<u>195,616</u>	<u>137,710</u>
NET ASSETS		<u>127,819</u>	<u>67,797</u>	<u>195,616</u>	<u>137,710</u>
Represented by:					
FUNDS					
Unrestricted Funds	13	-	121,078	121,078	76,807
Restricted Funds		74,538	-	74,538	60,903
TOTAL FUNDS		<u>74,538</u>	<u>121,078</u>	<u>195,616</u>	<u>137,710</u>

The financial statements were approved by the Trustees on 20th November 2025 and signed on its behalf by:


Trustee

The notes on pages 7 to 11 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation

The Denis Law Legacy Trust is a charitable trust in the United Kingdom. The address of the principle office is Robert Gordon Sport, Robert Gordon University, Garthdee Road, Aberdeen, AB10 7GE. The nature of the charity's operations and principal activities are supporting & empowering young people to be confident, capable, independent and responsible citizens within their communities.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Going concern

The financial statements have been prepared on a going concern basis. The trustees believe that there are no material uncertainties that call into doubt the charity's ability to continue. The Trustees have assessed the Trust's ability to continue as a going concern and have a reasonable expectation that the Trust has adequate resources to continue in the operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these accounts.

Incoming Resources

All income is accounted for when the charity has received entitlement to them.

Voluntary income including grants that provide core funding are of general nature and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income includes donations received and money raised from fundraising activities which are recognised when received.

Interest on bank deposits is credited in the year in which they are receivable.

Activities for generating funds comprise income derived from fundraising events and sale of maquettes.

Resources Expended

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. The Trust is not registered for VAT and accordingly expenditure is shown inclusive of VAT where applicable.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on the cost of the tangible fixed assets shown in the balance sheet in order to write off the cost or valuation over their estimated useful life on a straight line basis.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Fund Accounting

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

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

2 VOLUNTARY INCOME

	Restricted	Unrestricted	Total	As Restated
	2025	2025	2025	Total
	£	£	£	2024
	£	£	£	£
Donations	<u>227,093</u>	<u>104,185</u>	<u>331,278</u>	<u>208,448</u>

In 2024 £183,556 of Donations were attributable to restricted funds and £24,892 to unrestricted funds.

3 ACTIVITIES FOR GENERATING FUNDS

	Restricted	Unrestricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Fundraising Dinner and Auction	<u>7,964</u>	<u>160,520</u>	<u>168,485</u>	<u>85,883</u>

DENIS LAW LEGACY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

4 INVESTMENT INCOME

	Restricted	Unrestricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Bank Interest	-	4,215	4,215	10,988

5 COST OF GENERATING FUNDS

	Restricted	Unrestricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Fundraising Dinner Costs	-	55,703	55,703	33,374
Fundraising Auction Costs	-	-	-	-
	-	55,703	55,703	33,374

6 COSTS OF CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Streetsport:				
Salary	72,000	92,416	164,416	135,059
Contract Salary	15,000	20,036	35,036	44,733
PT Salary	14,000	27,569	41,569	39,325
Travel & Accommodation	-	4,483	4,483	2,293
Staff CPD	4,168	-	4,168	3,179
Lets	-	221	221	4,540
Van	-	2,688	2,688	2,903
Equipment	11,197	-	11,197	11,132
Mobiles	-	86	86	358
Marketing & Printing	-	2,217	2,217	2,290
Uniform	8,847	707	9,554	5,198
Additional Admin	-	932	932	1,524
Training	39,410	1,224	40,634	16,969
Depreciation	-	-	-	-
Other Miscellaneous	25,256	6,164	31,420	22,457
Club 10	31,545	10,202	41,747	49,086
	221,423	168,946	390,369	341,046

In 2024 £204,291 of costs were attributable to restricted funds and £136,755 to unrestricted funds.

7 GOVERNANCE COSTS

	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Safeguarding Platform	-	-	-	-
Independent Examiners Fees	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 TRUSTEES' REMUNERATION AND BENEFIT

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 (2024: nil)

Trustees' Expenses

There were no expenses reimbursed during the year (2024: nil)

9 TANGIBLE FIXED ASSETS

	Equipment £	Denis Law Scotland Cap £	Total £
COST			
At 1 April 2024	27,205	-	27,205
Additions	-	5,040	5,040
Disposals	-	-	-
At 31 March 2025	<u>27,205</u>	<u>5,040</u>	<u>27,205</u>
DEPRECIATION			
At 1 April 2024	27,205	-	27,205
Charge for period	-	-	-
On Disposals	-	-	-
At 31 March 2025	<u>27,205</u>	<u>-</u>	<u>27,205</u>
NET BOOK VALUE			
At 31 March 2024	-	-	-
At 31 March 2025	<u>-</u>	<u>5,040</u>	<u>5,040</u>

In 2024 and 2023 all tangible fixed assets related to unrestricted funds.

10 STOCK

	2025 £	2024 £
Maquettes	<u>-</u>	<u>-</u>

In 2024 no stock was recorded.

11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	3,658	-
	3,658	-

In 2024 no debtors recorded.

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	As Restated 2024
	£	£
Creditors	71,886	53,280
Accruals	-	-
	71,886	53,280

In 2025 £nil (2024 - £nil) related to restricted funds and £71,886 (2024 - £53,280) to unrestricted funds.

13 MOVEMENT IN FUNDS

	At 1 April 2024 (As Restated)	Incoming Resources	Resources Expended	Transfer	At 31 March 2025
	£	£	£	£	£
Unrestricted Fund	76,807	268,920	224,649	-	121,078
Restricted Funds:					
Streetsport	60,903	235,058	221,423	-	74,538
Statue Installation	-	-	-	-	-
	137,710	503,978	446,072	-	195,616

The restricted fund is to cover the cost of the Streetsport Project which is administered by the Denis Law Legacy Trust.

14 RELATED PARTY

The Trust was under the control of its Trustees during the year.