The Scottish Powerchair Football Association

Scotland · Charity number SC048878

Details

Known as	The SPFA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-11-28
Register	View on the OSCR register

Contact

Address	2 Pier Maltings Berwick-upon-Tweed Berwickshire TD15 1JB
Website	www.thespfa.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: To be the sole governing body for Powerchair Football in Scotland. This includes organising and managing league and cup matches between clubs by providing facilities and officials. Additionally, the Charity organises events to increase participation in powerchair football and provides the resources necessary to select and manage the Scotland powerchair football squad for in international events. The Charity works hard to raise funding for these activities via donations, sponsorship and grants.

Beneficiaries: 'People with disabilities or health problems'

Objectives: 4. The SPFA's purposes are the advancement of public participation in sport, namely Powerchair football. Primarily by: 4.1. Acting as the sole governing body of powerchair football in Scotland 4.2. Organizing and governing powerchair football competitions and events in Scotland 4.3. Increasing participation in the sport of powerchair football. 4.4. Developing volunteers, coaches and officials through coach education and mentoring 4.5. Promoting the sport of powerchair football across Scotland 4.6. Ensuring a duty of care to all members of the SPFA. 4.7. Providing all its services in a way that is fair to everyone. 4.8. Ensuring that all present and future members receive fair and equal treatment.

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£74,570	£34,102	-	0
2024-06-30	£34,793	£41,531	-	0
2023-06-30	£34,071	£38,394	-	0
2022-06-30	£37,073	£46,069	-	0
2021-06-30	£32,140	£3,603	-	0

The Scottish Powerchair Football Association

Scotland - Charity number SC048878

Accounts

CHARITY REGISTRATION NUMBER: SC048878

The Scottish Powerchair Football Association SCIO

Unaudited Financial Statements

30 June 2025

BK PLUS LIMITED
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

The Scottish Powerchair Football Association SCIO

Financial Statements

Year ended 30 June 2025

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The Scottish Powerchair Football Association SCIO

Trustees' Annual Report

Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name	The Scottish Powerchair Football Association SCIO	
Charity registration number	SC048878	
Principal office	Meadow House Mains Hutton Berwickshire TD15 1TN	
The trustees	Mrs Jane Myer	
	Mr Peter McGuire	(Resigned 29 June 2025)
	Ms Christine McCole	(Resigned 29 June 2025)
	Mr Andrew Lloyd-Skinner	(Appointed 1 August 2024)
	Mr Ryan Galloway	(Appointed 29 June 2025)
	Mr Gerry McNemeny	(Appointed 29 June 2025)
	Mr Chris Duffy	(Appointed 29 June 2025)
Independent examiner	Karen Henderson CA bk plus Limited Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB	

Structure, governance and management

Governing document

The Scottish Powerchair Football Association was established as a Scottish Charitable Incorporated Organisation (SCIO) on the 28th November 2018 and is registered with The Office of the Scottish Charity Regulator (OSCR). The charity is governed under the terms of the constitution.

Recruitment and Appointment of Trustees

The Trustees are appointed, by recommendation to the Board of Trustees, subject to a majority vote by the Trustees.

The minimum number of Trustees shall be 5 unless otherwise determined by the Board.

The Trustees meet on a quarterly basis, at which time they review the affairs of the Trust and deal with procedural matters. However, applications for assistance from families are considered by the Trustees on receipt.

Structure, governance and management ***(continued)***

Trustee Induction and Training

The objects of the organisation are restricted to fundraising for the advancement of public participation in sport, namely Powerchair football, as a result formal induction of new Trustees is limited to a briefing by the Chairman or existing Trustees.

Risk Management

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

Objectives and activities

The Scottish Powerchair Football Association is a voluntary organisation set up for the advancement of public participation in sport, namely Powerchair football.

The aim of trust is to provide advancement of public participation in sport, namely Powerchair football. Primarily by:

· acting as the sole governing body of powerchair football in Scotland;

· organising and governing powerchair football competitions and events in Scotland;

· increasing participation in the sport of powerchair football;

· developing volunteers, coaches and officials through coach education and mentoring;

· promoting the sport of powerchair football across Scotland;

· ensuring a duty of care to all members of the SPFA;

· providing all its services in a way that is fair to everyone;

· ensuring that all present and future members receive fair and equal treatment.

Achievements and performance

The charity continued to received grants and donations to allow them to provide public participation in Powerchair football.

Financial review

Activities in the year continued to be participation in the domestic leagues and cups and training for the Scotland National Squad.

The Trust received £74,570 (2024 - £34,793) in donations and grant proceeds.

Financial review ***(continued)***

Principle Funding Sources

The principle source of charity funding is through community donations and grants from football associations and other funding sources. The charity continued to rely on the community promoting the charity to their family and friends who, in turn, organise events or do sponsored challenges.

Investment Policy

The charity does not invest any of the funds raised. The objective of the charity is to have a reserve of funds which those in the Scottish Powerchair Football community can call upon at any time.

Reserves Policy

The Trustees have adopted a financial philosophy designed to ensure the on-going financial health of the organisation such that the objectives of the organisation can be fulfilled while at the same time covering our reasonable operating expenses. Our current reserves are £57,816 (2024 - £17,348).

The operational costs are minimal but the Trustees prefer to keep sufficient funds to cover the costs of fundraising which must be paid upfront, such as venue hire or running events registration.

Plans for future periods

The SPFA will continue to look for sponsors to supplement the existing grants and allow the SPFA to continue to provide the leagues and cups for the domestic clubs and continue to develop the Scotland National Squad as it prepares for the European tournament in Italy to be held in September 2025.

Plans for future periods ***(continued)***

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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 in the Charities SORP;

· make judgements and accounting estimates that are reasonable and prudent;

· state whether applicable accounting standards 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 5 March 2026 and signed on behalf of the board of trustees by:

Signed by:
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Mrs Jane Myer
Trustee

The Scottish Powerchair Football Association SCIO

Independent Examiner's Report to the Trustees of The Scottish Powerchair Football Association SCIO

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of The Scottish Powerchair Football Association SCIO ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Signed by:
Karen Henderson
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Karen Henderson CA
bk plus Limited
Independent Examiner

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

5 March 2026

The Scottish Powerchair Football Association SCIO

Statement of Financial Activities

Year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Income and endowments					
Donations and legacies	**4**	48,850	25,720	74,570	34,793
Total income		48,850	25,720	74,570	34,793
Expenditure					
Expenditure on raising funds:					
Costs of raising donations	**5**	1,107	–	1,107	–
Costs of other trading activities	**6**	6,899	–	6,899	8,041
Expenditure on charitable activities	**7,8**	9,986	16,110	26,096	41,930
Total expenditure		17,992	16,110	34,102	49,971
Net income/(expenditure) and net movement in funds		30,858	9,610	40,468	(15,178)
Reconciliation of funds					
Total funds brought forward		16,598	750	17,348	32,526
Total funds carried forward		47,456	10,360	57,816	17,348

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

The Scottish Powerchair Football Association SCIO

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**12**	3,159	751
Current assets			
Debtors	**13**	11,929	220
Cash at bank and in hand		44,203	18,597
		56,132	18,817
Creditors: amounts falling due within one year	**14**	1,475	2,220
Net current assets		54,657	16,597
Total assets less current liabilities		57,816	17,348
Net assets		57,816	17,348
Funds of the charity			
Restricted funds		10,360	750
Unrestricted funds		47,456	16,598
Total charity funds	**15**	57,816	17,348

These financial statements were approved by the board of trustees and authorised for issue on 5 March 2026, and are signed on behalf of the board by:

Signed by:
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Mrs Jane Myer
Trustee

The notes on pages 8 to 15 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Meadow House Mains, Hutton, Berwickshire, TD15 1TN, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees confirm that, after making appropriate enquiries, they have reasonable expectation that the company has adequate resources in operational existence for the foreseeable future. For this reason, the company continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies ***(continued)***

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Powerchair	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	28,850	–	28,850
Grants			
Grants	20,000	–	20,000
Sponsorship			
Sponsorship	–	25,720	25,720
	48,850	25,720	74,570

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,013	–	5,013
Grants			
Grants	14,930	–	14,930

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sponsorship			
Sponsorship	14,850	–	14,850
	34,793	–	34,793

5. Costs of raising donations

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	1,107	1,107	–	–

6. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Provision of powerchair football activities	6,899	6,899	8,041	8,041

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Insurance	(192)	–	(192)
Website costs	990	–	990
Training costs	98	3,930	4,028
Development costs and equipment	4,681	–	4,681
Bank Charges	60	–	60
Accountancy Fee	1,283	–	1,283
Irrecoverable debt	–	–	–
Depreciation	1,400	392	1,792
Tournament costs	1,666	11,788	13,454
	9,986	16,110	26,096

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Insurance	–	–	–
Website costs	187	–	187
Training costs	1,036	518	1,554
Development costs and equipment	2,509	4,459	6,968
Bank Charges	75	–	75
Accountancy Fee	1,165	–	1,165
Irrecoverable debt	4,000	–	4,000
Depreciation	1,074	2,060	3,134
Tournament costs	23,444	1,403	24,847
	33,490	8,440	41,930

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Insurance	(192)	(192)	–
Website costs	990	990	187
Training costs	4,028	4,028	1,554
Development costs and equipment	4,681	4,681	6,968
Bank Charges	60	60	75
Accountancy Fee	1,283	1,283	1,165
Irrecoverable debt	–	–	4,000
Depreciation	1,792	1,792	3,134
Tournament costs	13,454	13,454	24,847
	26,096	26,096	41,930

9. Net income/(expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,792	3,134

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,283	1,165

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year (2024 - £nil).

12. Tangible fixed assets

	Equipment
	£
Cost	
At 1 July 2024	9,400
Additions	4,200
At 30 June 2025	13,600
Depreciation	
At 1 July 2024	8,649
Charge for the year	1,792
At 30 June 2025	10,441
Carrying amount	
At 30 June 2025	3,159
At 30 June 2024	751

13. Debtors

	2025	2024
	£	£
Prepayments and accrued income	11,213	–
Other debtors	716	220
	11,929	220

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,475	2,220

15. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	**At 30 June 2025**
	£	£	£	£
General funds	16,598	48,850	(17,992)	47,456

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	23,336	34,793	(41,531)	16,598

Restricted funds

	At 1 July 2024	Income	Expenditure	**At 30 June 2025**
	£	£	£	£
Euros competition	–	25,720	(15,718)	10,002
Sports Chairs	–	–	–	–
The National Lottery Fund	750	–	(392)	358
	750	25,720	(16,110)	10,360

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
Euros competition	–	–	–	–
Sports Chairs	1,668	–	(1,668)	–
The National Lottery Fund	7,522	–	(6,772)	750
	9,190	–	(8,440)	750

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	2,801	358	3,159
Current assets	46,130	10,002	56,132
Creditors less than 1 year	(1,475)	–	(1,475)
Net assets	47,456	10,360	57,816

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	750	750
Current assets	18,818	–	18,818
Creditors less than 1 year	(2,220)	–	(2,220)
Net assets	16,598	750	17,348