

# Sporting Chances Alba

Scotland · Charity number SC049122

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-03-12
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Fortissat View Salsburgh Shotts ML7 4NS
Website	<a href="http://www.sportingchances.org.uk">www.sportingchances.org.uk</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport'

**What the charity does:** The organisation's purpose is to improve the lives of the people of Scotland by promoting lifelong participation in activity and sport, using Judo and strength and conditioning as a platform.

**Beneficiaries:** 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin','Other defined groups','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

**Objectives:** 1 The organisation's aim is to Improve the lives of the people of Scotland through lifelong participation in activity and sport, primarily associated with Judo. It's purposes are: 4.1 Encourage involvement in activity and sport through education, outreach programmes and signposting 4.2 Provide affordable and accessible routes into activity and sport for all sectors of the community 4.3 Provide support in the form of coaching, strength and conditioning and competitive participation in a range of sporting disciplines 4.4 Create opportunities for lifelong participation and learning in activity and sport

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£319,934	£329,200	-	9
2024-03-31	£298,957	£288,272	-	8
2023-03-31	£311,948	£265,894	-	8
2022-03-31	£65,995	£47,256	-	9
2021-03-31	£0	£0	-	0

**Sporting Chances Alba**

Scotland - Charity number SC049122

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# Accounts

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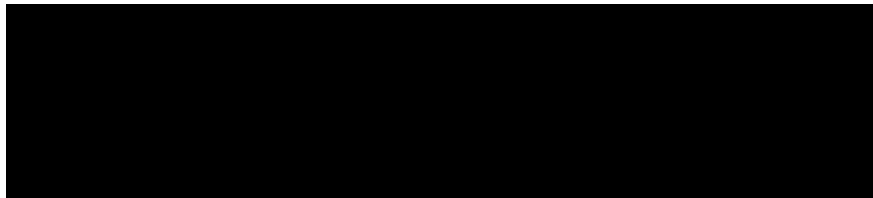
**Charity registration number SC049122 (Scotland)**

**SPORTING CHANCES ALBA SCIO**  
**SC049122 (Scotland)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

## SPORTING CHANCES ALBA SCIO

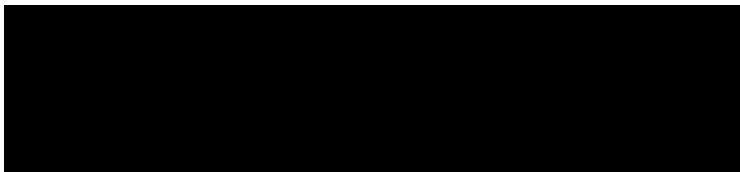
### LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity number (Scotland)**

SC049122



**Bankers**

Royal Bank of Scotland  
36 St Andrew Square  
Edinburgh  
EH2 2YB

**Independent examiner**

  
Talking Numbers Ltd  
Unit 27  
Huntershill Village  
102 Crowhill Road  
Bishopbriggs  
Glasgow  
G64 1RP

## **SPORTING CHANCES ALBA SCIO**

### **CONTENTS**

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	<b>Page</b>
Trustees' report	4
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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Sporting Chances Alba is a charity registered in Scotland that was formed in 2019 to pursue the aims as laid out in our constitution. The trustees present their agreed annual report and accounts for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (Second Edition – October 2019) (effective 1 January 2019).

#### **Objectives and activities**

##### **Aim**

The organisation's purpose is to improve the lives of the people of Scotland by promoting lifelong participation in activity and sport, using Judo and strength and conditioning as a platform.

##### **Activities**

- Encourage involvement in activity and sport through education, outreach programmes and signposting
- Provide affordable and accessible routes into activity and sport for all sectors of the community
- Provide supporting and enabling input in the form of coaching, strength and conditioning and assistance for competitive participation in a range of sporting disciplines
- Create fun and exciting opportunities for lifelong participation and learning in activity and sport by designing and delivering tailored programmes geared towards the differing needs of
- Improve our understanding about what drives and maintains participation in sporting and physical activity by engaging closely with those we help and

We aim to provide services to everyone in Scotland. Sporting Chances Alba will fund or deliver activities designed to further our aims and do so regardless of age, ability, race, gender or sexual orientation.

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Achievements and performance**

The main achievements of the charity during the year were as follows:

1. Operation of the Judo Club continued to provide the platform for much of our charitable purpose whilst providing a major source of income. We will continue to run the club responsibly and will invest in marketing, digital services and ongoing improvements to coaching quality. Highlights of the year include:
  - a. Steady membership numbers of approximately 640 participants at venues across the city
  - b. Growth of our competitive squad to over 80 young athletes
  - c. Record participation in the Scottish Judo Championships and other national and international events
  - d. Starting to grow our presence in areas of multiple deprivation with our new club in Easterhouse.
2. In addition to club income - fundraising allowed us to extend our reach and to sustainably deliver more services to those who need them. We raised funds mainly from two fundraisers, significant charitable donations from individuals and the surplus from the judo club.
3. Support and expansion of the competitive squad was a key focus, and we invested over and above normal running costs, in equipment, specialised coaching, and attending competitive and development events.
4. Increasing our reach to create more Sporting Chances is at the core of our purpose. In the course of the year, we continued to provide equipment and coaching services whilst supporting a large number of individual events aimed at increasing sporting participation.
5. Investing for the future – this year we funded the operation of our minibus and our van.
6. We have invested in establishing a new purpose-built training centre at Europa Buildings in the centre of Glasgow
7. We have built up sustainable cash reserves and contingency and will continue to ensure that there are enough financial reserves to cover three months' worth operations for the club and the charity.
8. Supporting our elite athletes – we were able to provide much needed funding support to our full-time athletes currently involved in the JudoScotland National Squad.
9. Providing Sporting Chances is at the heart of our purpose and with the help of donations and from the surplus created by the judo club, we have been able to attend national events, training camps in Devon, Kendal, the GB National Centre in Walsall.

These activities represented significant progress towards the achievement of our charitable purpose and aims and were consistent with our year plan for 2024/25.

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Financial performance**

Finances for the year ending 31 March 2025 are recorded in the financial statements attached. Headlines from these accounts are as follows:

- Revenues for the year totalled £319,934, comprising:
  - proceeds of sales totalling £279,358 arising from class fees, events and accessory sales
  - grant funding and donations totalling £40,576
- Costs for the year totalled £329,200, comprising of staff costs, venue hire, insurances and marketing of the Projudo club.
- Assets and funds at the year end were as follows:
  - cash balance of £64,293 held in the charity's bank account
  - fixed tangible and intangible assets worth £20,329 after depreciation and amortisation
  - various other current assets and liabilities, as detailed in the financial statements and associated notes.

Having delivered all our funded project commitments, there were no restrictions on funds at the end of the year, and unrestricted funds are duly carried forward for the next financial year.

#### **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 are given in the accounting policies contained within the notes to the financial statements.

#### **Reserves policy**

It was the policy of the charity to maintain unrestricted funds which have not been designated for a specific use at a level which would permit its continued operations for a period of at least three months (estimated at £70,000).

The trustees consider that in the event of a considerable drop in funding, this will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The unrestricted reserves at the year end are £80,294 (2024: £78,875).

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Future plans**

Our plans for the year are as follows:

1. Operation of the Judo Club will continue to act as a platform for much of our charitable purpose whilst providing a major source of income. We will continue to run the club responsibly and will invest in marketing, digital services and ongoing improvements to coaching quality.
2. In addition to club income, fundraising will allow us to extend our reach and to sustainably deliver more services to those who need them. We aim to raise funds from grants, fundraisers, charitable donations and other sources of income.
3. Support and expansion of the competitive squad will remain a key focus and we will spend over and above normal running costs on equipment, specialised coaching, and attending events.
4. Increasing our reach to create more Sporting Chances is critical to our purpose– we aim to deliver two large scale initiatives during the year, investing in programs in Glasgow and other areas of multiple deprivation.
5. Investing for the future – we plan build on the work we have done to create the judo centre in Glasgow and raise funds for the eventual establishment of a permanent world class training facility and complete the project works necessary to explore feasibility and do the necessary financial and project planning.
6. Establishing sustainable cash reserves and contingency – we will ensure that there are enough financial reserves to cover three months' worth of Sporting Chances operations. These funds will be held prudently in a cash account and low risk investments.
7. We plan to strengthen our governance structure to comply with new statutory requirements whilst improving our flexibility, resilience and operational efficiency.

Our plans for the year will be monitored and changed by the board - if required – and as the year progresses.

#### **Financial outlook**

Through fundraising and sports club operations, we aim deliver a surplus in the coming year of £25,000. We will use this surplus to:

- a. invest £5,000 in investigating and planning our new judo centre.
- b. Spend £5,000 in growing the squad and supporting our competitive athletes
- c. Spend £5,000 on outreach activities to extend the reach of our charitable aims and purposes.

These financial plans and priorities will be revised by the board should conditions dictate.

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Structure, governance and management**

##### **Governing document**

The charity is constituted as a Scottish Charitable Incorporated Organisation (SCIO), whose registration number is SC049122. Our constitution remains valid but, as per the previous annual report, may be amended slightly in the course of 2025/26 to allow the possibility of wider membership.

##### **Trustees**

The trustees who served during the year and up to the date of the signature of the financial statements were as per page 2 of this report.

The board of trustees remains unchanged for now, but we anticipate minor amendments to take account of resignations and to keep abreast of best governance practice

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

The board of trustees will identify candidates with suitable and relevant experience. If appointed, the candidate is provided with copies of OSCR guidance and briefed on the responsibilities of being a trustee.

##### **Organisational structure**

Board meetings were held quarterly as per the requirements of our constitution with minutes recorded and available for inspection on request.

## **SPORTING CHANCES ALBA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Conclusion**

We have made strong progress towards stabilising the charity and have built a strong reputation

Our leadership structure and governance arrangements remain stable, and we are looking to improve further during 2025.

Our charitable aims remain relevant and are unaltered and we believe have made valuable contributions to society.

Our plans for the coming year aim to make impact and deliver social benefits on a wider scale and are based on making prudent financial provision for a sustainable future as laid out in our financial plans.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK GAAP).

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 the incoming resources and application of the resources of the charity for that year.

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 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, and
- 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 sufficient accounting records that disclose with reasonable accuracy at and 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 governing document(s). They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees on 29 December 2025.



Chairperson

29/12/2025

## **SPORTING CHANCES ALBA SCIO**

### **INDEPENDENT EXAMINER'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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I report on the financial statements of the charity for the year ended 31 March 2025.

#### **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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 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 independent examiner's statement**

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 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 financial statements.

#### **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:
  - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Talking Numbers Ltd  
Unit 27, Huntershill Village  
102 Crowhill Road  
Bishopbriggs  
Glasgow  
G64 1RP

29 December 2025

**SPORTING CHANCES ALBA SCIO****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	<b>Notes</b>		
<b>Income from:</b>			
Donations and legacies	<b>3</b>	40,576	28,563
Charitable activities	<b>4</b>	279,358	270,394
<b>Total income</b>		<b>319,934</b>	<b>298,957</b>
<b>Expenditure on:</b>			
Charitable activities	<b>5</b>	329,200	288,272
<b>Total expenditure</b>		<b>329,200</b>	<b>288,272</b>
<b>Net surplus/(deficit) for the year</b>		<b>(9,266)</b>	<b>10,685</b>
Fund balances at 1 April 2024		89,560	78,875
<b>Fund balances at 31 March 2025</b>		<b>80,294</b>	<b>89,560</b>

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

All income and expenditure derive from continuing activities.

**SPORTING CHANCES ALBA SCIO****BALANCE SHEET****AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Goodwill	10		1,000		2,000
Tangible assets	11		19,329		23,680
<b>Current assets</b>					
Stocks	12	500		500	
Debtors	13	1,498		494	
Cash at bank and in hand		64,293		65,335	
			<u>66,291</u>		<u>66,329</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,326)</u>		<u>(2,449)</u>	
Net current assets			59,965		63,880
<b>Net assets</b>			<u><b>80,294</b></u>		<u><b>89,560</b></u>
<b>Unrestricted funds</b>	16		<u><b>80,294</b></u>		<u><b>89,560</b></u>

The notes form an integral part of these financial statements.

The financial statements were approved by the Trustees on 29 December 2025.

  
Chairperson

## SPORTING CHANCES ALBA SCIO

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Sporting Chances Alba is a Scottish Charitable Incorporated Organisation (SCIO).

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (Second Edition – October 2019) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are presented in sterling, which is the functional currency of the charity, and all amounts are rounded to the nearest whole £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds (where applicable) are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

##### *Income from donations and legacies*

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

##### *Grants receivable*

Grants receivable are credited to the Statement of Financial Activities in the year in which they are receivable.

## SPORTING CHANCES ALBA SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (continued)

##### 1.4 Income (continued)

###### *Income from charitable activities*

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

###### *Investment income*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally on notification of the interest paid or payable by the Bank.

##### 1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expensed in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### 1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life of five years.

##### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Motor vehicles	20% reducing balance

## SPORTING CHANCES ALBA SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies (continued)**

**1.7 Tangible fixed assets (continued)**

A full year of depreciation is charged in the year of the purchase of a fixed asset and none in the year of sale.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.8 Impairment of fixed assets**

At each reporting date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less direct selling costs.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 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 rate method.

**1.12 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of the employee or provide termination benefits.

**1.13 Retirement benefits**

Payments to defined contribution pension schemes are charged as an expense when they fall due.

**1.14 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

## SPORTING CHANCES ALBA SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and legacies	33,976	28,563
General grants	6,600	-
	<u>40,576</u>	<u>28,563</u>
<b>Grants receivable for core activities</b>		
The Robertson Trust	5,000	-
Judo Scotland	600	-
Sported Foundation	1,000	-
	<u>6,600</u>	<u>-</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees for classes, events and accessories	279,358	270,394
	<u>279,358</u>	<u>270,394</u>

**SPORTING CHANCES ALBA SCIO****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

<b>5 Charitable activities</b>	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Staff costs	96,611	86,430
Depreciation, amortisation and impairment	5,791	7,141
Direct costs	153,181	137,277
Subcontractor costs	45,015	33,480
Other staff costs	2,070	1,762
	302,668	266,090
Share of support costs (see note 6)	25,850	21,032
Share of governance costs (see note 6)	684	1,150
	329,202	288,272
<b>6 Support and governance costs</b>		
<b>Support costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Premises costs	10,079	10,663
Insurance	2,385	689
Advertising & marketing	5,391	2,508
Sundry expenses	1,810	1,608
Legal & professional fees	500	-
Bank fees and transaction charges	5,685	5,564
	25,850	21,032
<b>Governance costs</b>		
Accountancy fees	684	1,150
	684	1,150

Governance costs includes independent examiner fees of £288 (2024: £288).

**7 Trustees & related parties**

None of the trustees (nor any persons connected with them) received any remuneration nor benefits from the charity during the year.

## SPORTING CHANCES ALBA SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Employees

The average number of monthly employees during the year was 9 (2024: 10).

#### Employment costs

	2025	2024
	£	£
Wages and salaries	95,418	83,981
Pension costs	1,193	2,449
	<u>96,611</u>	<u>86,430</u>

The charity considers its key management personnel to consist of the trustees.

There were no employees whose annual remuneration was more than £60,000.

#### 9 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of this scheme was £1,193 (2024: £2,449).

#### 10 Intangible fixed assets

	Goodwill
	£
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	5,000
<b>Amortisation and impairment</b>	
At 1 April 2024	3,000
Amortisation charge for the year	1,000
At 31 March 2025	<u>4,000</u>
<b>Carrying amount</b>	
At 31 March 2025	<u>1,000</u>
At 31 March 2024	<u>2,000</u>

**SPORTING CHANCES ALBA SCIO****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

<b>11 Tangible fixed assets</b>	<b>Motor vehicles</b>	<b>Plant and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2024	29,100	675	29,775
Additions	-	440	440
At 31 March 2025	<u>29,100</u>	<u>1,115</u>	<u>30,215</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	5,820	275	6,095
Depreciation charge for the year	4,656	135	4,791
At 31 March 2025	<u>10,476</u>	<u>410</u>	<u>10,886</u>
<b>Carrying amount</b>			
At 31 March 2025	<u><b>18,624</b></u>	<u><b>705</b></u>	<u><b>19,329</b></u>
At 31 March 2024	<u>23,280</u>	<u>400</u>	<u>23,680</u>
<b>12 Stocks</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Finished goods and goods for resale		<u>500</u>	<u>500</u>
<b>13 Debtors</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		150	150
Prepayments and accrued income		1,348	344
		<u>1,498</u>	<u>494</u>
<b>14 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Taxation and social security		450	962
Wages payable		5,179	-
Other creditors		409	224
Accruals and deferred income		288	1,263
		<u>6,326</u>	<u>2,449</u>

**SPORTING CHANCES ALBA SCIO****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

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**15 Restricted funds**

The charity did not hold any restricted fund balances throughout the year. There were no restricted fund balances at the year end.

**16 Unrestricted funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at start of year	89,560	78,875
Income resources	319,934	298,957
Resources expended	(329,200)	(288,272)
Balance at end of year	<u>80,294</u>	<u>89,560</u>