

AR26

Scotland · Charity number SC050131

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-05-05
Register	View on the OSCR register

Contact

Address	63 Foxglove Road Newton Mearns Glasgow G77 6FP
Website	ar26.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Creating chances for children and young people across Scotland, closing the gap on disadvantage and levelling the playing field, supporting those all important first chances in life.

Beneficiaries: 'Other defined groups'

Objectives: 4. The relief of children and their families in need by reason of age, physical or mental ill health, disability, financial hardship, or other disadvantage in the UK but primarily Scotland by providing support services to such children, their parents or carers, and wider communities. We do this, not exclusively by: 4.1 Allowing children to first and foremost be children and recognise their worth by making magical memories during difficult times in their lives via unique / tailored AR26 experiences and support. 4.2 Utilising the passion, platform and power of football to support the significant transition from Primary to Secondary school for young people 4.3 the advancement of participation in sport for children in Scotland by promoting the links between football and wellbeing of children, through the provision of free football with the aim of ensuring every child has the chance to play and experience the positive outcomes of participation 4.4 Reaching harder to reach young people and those disengaged from a fulltime school timetable by utilising their interest in football to involve them in alternate education programmes 4.5 any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£122,317	£158,205	-	2
2024-05-31	£299,092	£257,369	-	3
2023-05-31	£175,467	£174,445	-	3
2022-05-31	£85,062	£173,494	-	3
2021-05-31	£208,845	£70,496	-	2

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025
FOR
AR26

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Annual summary

AR26 exists to create chances for children and young people across Scotland, closing the gap on disadvantage and levelling the playing field, supporting those all-important first chances in life. Our core work continues to be focused around three key project areas: Football for All in the community, Football for All in schools and AR26 Experiences.

During the period of April 2024 to February 2025 our Head of Partnerships was on hybrid maternity leave and our Programme Lead for the West of Scotland moved on in June 2024 with the Board deciding not to replace whilst our Head of Partnerships was on hybrid maternity leave. Therefore, the majority of this period was covered by one full time member of staff and sessional delivery coaches and volunteers.

Objectives and activities

The ethos of AR26 Charity is to create chances for children and young people across Scotland, closing the gap on disadvantage and levelling the playing field. We aim to do this via our three core community programmes delivered across Scotland:

1. Football for All - we believe every child should have the chance to play football with no barriers and we are on a mission to make this a reality across Scotland. We currently have 9 Football for All sites that deliver free fun and football on weeknights to 6-14 years and complement this with free food, fun and football camps during school holidays. Our current sites include Airdrie - North Lanarkshire,, Letham - Perth, Raploch - Stirling, Wester Hailes - Edinburgh, Priesthill - Glasgow South, Firhill - Glasgow North, Lochee - Dundee, Irvine - North Ayrshire and Greenock - Inverclyde.
2. Hope for Youths - we deliver alternate education programmes with football as the line of engagement. One of our programmes is focused on supporting primary 7 pupils in the significant transition from primary to secondary school (Fulfilling Futures through Football - The transfer Window) and the other is focussed on supporting those in secondary school who are disengaged or at risk of disengaging from a full-time school timetable (GOAL Programme). During this period, we have delivered one Fulfilling Futures through Football - The transfer Window programme in partnership with St Paul's High School in Glasgow and two of their feeder primary schools, St Angela's Primary School and St Vincent's Primary School and one GOAL programme in partnership with Albert Bartlett, Airdrie Academy and St Margaret's RC High School.
3. AR26 Experiences - we deliver one-off / unique experiences for children and young people facing a challenging time in their life. They could have lost a parent / sibling, be facing a critical health diagnosis, be caring for a loved one, be overcoming an accident or going through some hardship / trauma, to name a few. Referrals are by formal third-party referral including pastoral care teams, social work departments, Police, NHS. These experiences aim to put a well-deserved smile on the recipients face and help reinstate their confidence / self-belief at a challenging time in their life. December is when most of our experiences are delivered as Christmas can be a very challenging time for many of our AR26 Experience recipients and their families for many reasons, the highlight to the year was sending four families on a trip of a lifetime to Lapland to create magical lifelong memories.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The focus for this period was the core of our work, our Football for All delivery programme delivered across Scotland. Within this period, we made the informed decision to stop our Football for All delivery in West Dunbartonshire, Clydebank, as we were not receiving the uptake for this and invested in growing our school holiday camps in the remaining nine delivery regions.

We extended the delivery time of the school holiday programmes and engaged further third-party delivery partners to educate and inspire our participants off the pitch with half time team talks. Delivery partners included Scottish Fire & Rescue and Medics against Violence.

In each of the above nine regions we delivered 30 weeknight sessions and 6 days of school holiday camps complemented with a free lunch provision.

We supported over 7,000 young people during this period, in turn, supporting their families and the wider community too and provided over 1,200 free lunches as part of our school holiday programme. School holidays can be some of the toughest times for families across Scotland.

We had 20 sessional coaches and 5 volunteers supporting our Football for All delivery across Scotland.

Our Head of Partnerships delivered our annual golf day which is a key fundraiser for the charity and worked towards our first Gala Dinner fundraiser which took place in June 2025.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustee's that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three month's expenditure. The trustee's consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Scottish Charitable Incorporated Organisation.

The trustee's who served during the year and up to the date of signature of the financial statements were:

[REDACTED]

Recruitment and appointment of trustees

The Trustees have the ability to appoint further Trustees by the power of the constitution of the SCIO. The Trustees delegate the responsibility of ensuring policies and procedures are carried out and the operational management of the charity to the Executive Team of the charity. The intention of the Trustees is to meet at least quarterly to receive updates from the Executive Team as to the progress made in the rollout of the charity's programmes.

None of the trustees have a beneficial interest in the SCIO.

Organisational structure

The Trustees have appointed a management team responsible for the day to day operations of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050131

AR26

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

Principal address

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

[REDACTED]
[REDACTED]
[REDACTED]

Independent Examiner

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

Approved by order of the board of trustees on 26 February 2026 and signed on its behalf by:

[REDACTED]

I report on the accounts for the year ended 31 May 2025 set out on pages five to eleven.

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 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 was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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.

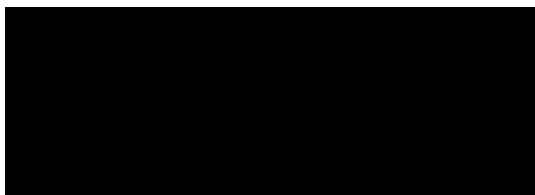
Independent examiner's statement

In connection with 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.



The Institute of Chartered Accountants of Scotland

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

26 February 2026

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

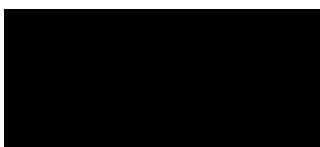
	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		122,207	-	122,207	299,032
Investment income	2	<u>110</u>	<u>-</u>	<u>110</u>	<u>60</u>
Total		<u>122,317</u>	<u>-</u>	<u>122,317</u>	<u>299,092</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>158,205</u>	<u>-</u>	<u>158,205</u>	<u>257,369</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	<u>(35,888)</u> <u>44,646</u>	<u>-</u> <u>(44,646)</u>	<u>(35,888)</u> <u>-</u>	<u>41,723</u> <u>-</u>
Net movement in funds		8,758	(44,646)	(35,888)	41,723
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>48,016</u>	<u>44,646</u>	<u>92,662</u>	<u>50,939</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>56,774</u></u>	<u><u>-</u></u>	<u><u>56,774</u></u>	<u><u>92,662</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2025

		Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	6	2,531	-	2,531	3,375
CURRENT ASSETS					
Debtors	7	49,278	-	49,278	-
Cash at bank		<u>7,009</u>	<u>-</u>	<u>7,009</u>	<u>90,949</u>
		56,287	-	56,287	90,949
CREDITORS					
Amounts falling due within one year	8	(2,044)	-	(2,044)	(1,662)
		<u>54,243</u>	<u>-</u>	<u>54,243</u>	<u>89,287</u>
NET CURRENT ASSETS					
		56,774	-	56,774	92,662
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>56,774</u>	<u>-</u>	<u>56,774</u>	<u>92,662</u>
NET ASSETS					
		<u>56,774</u>	<u>-</u>	<u>56,774</u>	<u>92,662</u>
FUNDS	9				
Unrestricted funds				56,774	48,016
Restricted funds				<u>-</u>	<u>44,646</u>
TOTAL FUNDS				<u>56,774</u>	<u>92,662</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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 objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that AR26 has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

2. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	<u>110</u>	<u>60</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

None of the trustee's received any remuneration or benefits from the charity during the year.

One of the trustee's children is employed by the Charity. Total remuneration during the year, including employers pension contributions, of £25,563 (2024: £24,790) was paid in respect of their employment as a project coordinator. The remuneration is paid in line with normal market rates and is in accordance with the provisions of the governing document of the Charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
	<u>2</u>	<u>3</u>
Staff		

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	299,032	-	299,032
Investment income	<u>60</u>	<u>-</u>	<u>60</u>
Total	<u>299,092</u>	<u>-</u>	<u>299,092</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>257,369</u>	<u>-</u>	<u>257,369</u>
NET INCOME	41,723	-	41,723
RECONCILIATION OF FUNDS			
Total funds brought forward	6,293	44,646	50,939

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted fund £	Total funds £
<u>48,016</u>	<u>44,646</u>	<u>92,662</u>

TOTAL FUNDS CARRIED FORWARD

6. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 June 2024 and 31 May 2025	<u>4,500</u>
DEPRECIATION	
At 1 June 2024	1,125
Charge for year	<u>844</u>
At 31 May 2025	<u>1,969</u>
NET BOOK VALUE	
At 31 May 2025	<u>2,531</u>
At 31 May 2024	<u>3,375</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Prepayments	<u>49,278</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Trade creditors	247	270
Taxation and social security	996	912
Other creditors	<u>801</u>	<u>480</u>
	<u>2,044</u>	<u>1,662</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

9. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
General fund	48,016	(35,888)	44,646	56,774
Restricted funds				
Restricted fund	44,646	-	(44,646)	-
TOTAL FUNDS	<u>92,662</u>	<u>(35,888)</u>	<u>-</u>	<u>56,774</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,317	(158,205)	(35,888)
TOTAL FUNDS	<u>122,317</u>	<u>(158,205)</u>	<u>(35,888)</u>

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	6,293	41,723	48,016
Restricted funds			
Restricted fund	44,646	-	44,646
TOTAL FUNDS	<u>50,939</u>	<u>41,723</u>	<u>92,662</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	299,092	(257,369)	41,723
TOTAL FUNDS	<u>299,092</u>	<u>(257,369)</u>	<u>41,723</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
General fund	6,293	5,835	44,646	56,774
Restricted funds				
Restricted fund	44,646	-	(44,646)	-
TOTAL FUNDS	<u>50,939</u>	<u>5,835</u>	<u>-</u>	<u>56,774</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	421,409	(415,574)	5,835
TOTAL FUNDS	<u>421,409</u>	<u>(415,574)</u>	<u>5,835</u>

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Transfers between funds

The Restricted Fund balance has been transferred to the General Fund as there are no restricted funds remaining.

10. RELATED PARTY DISCLOSURES

During the year, donations of £NIL (2024: £130) were made to the charity by family members of one of the Trustees. There were no conditions attached to these donations.

During the year, donations of £2,500 (2024: £6,500) were made to the charity by an entity controlled by one of the Trustees. There were no conditions attached to these donations.

During the year, donations of £7,600 (2024: £6,000) were made to the charity by an entity involving one of the Trustees. There were no conditions attached to these donations.

There were no further related party transactions in the current or prior year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	122,207	299,032
Investment income		
Deposit account interest	<u>110</u>	<u>60</u>
Total incoming resources	122,317	299,092
EXPENDITURE		
Support costs		
Management		
Wages and salaries	70,769	88,580
Social security costs	2,499	3,915
Pension costs	1,729	2,150
Venue hire and event costs	29,449	85,384
Insurance	4,193	3,848
Coaching fees	29,062	45,814
Telephone	597	623
Printing and stationery	94	504
Advertising and marketing	-	593
Office costs	1,154	2,251
Travel costs	6,273	6,202
Sports equipment	-	535
Rent	6,457	11,069
Computer costs	2,101	1,624
Subscriptions	607	722
Bank charges	97	-
Depreciation of motor vehicles	<u>844</u>	<u>1,125</u>
	155,925	254,939
Governance costs		
Professional fees	<u>2,280</u>	<u>2,430</u>
Total resources expended	<u>158,205</u>	<u>257,369</u>
Net (expenditure)/income	<u>(35,888)</u>	<u>41,723</u>

This page does not form part of the statutory financial statements