

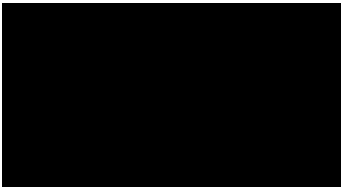
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2024
for
PAN Disability Football League Scotland

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

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for the Year Ended 31 October 2024

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TRUSTEES



REGISTERED OFFICE

C/O SFA
Hampden Park
Glasgow
G42 9AY

**REGISTERED COMPANY
NUMBER**

CS005440 (Scotland)

**REGISTERED CHARITY
NUMBER**

SC051343

INDEPENDENT EXAMINER

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

The trustees present their report with the financial statements of the charity for the year to 31 October 2024. 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).

The charity is a Scottish Charitable Incorporated Organisation (a SCIO).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Pan Disability Football League Scotland is to advance public participation in sport for those living with a disability in Scotland.

The objectives of the charity are:

1. To advance public participation in sport by establishing and maintaining a football league that provides opportunities for, represents and organises Pan Disability Football in Scotland;
2. To relieve the need of and enhance the lives of people living with a disability in Scotland by promoting opportunity to enhance skills, confidence and positive experiences through football;
3. In furtherance of the purpose the SCIO shall seek to:
 - a. co-ordinate, develop and promote football among people with a disability in Scotland;
 - b. strengthen and extend the network of contacts, clubs and development groups throughout Scotland;
 - c. raise the profile of Pan Disability Football;

The objectives are achieved through organising a league structure in which teams run by a number of organisations across Scotland can compete. The League Management Committee, consisting of a combination of nominated member club representatives and charity trustees, organises match days throughout the year to facilitate the participation of the member clubs in the league.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2024 season saw a full season of fixtures completed with 46 teams competing across 5 leagues. The six league match days were run on a monthly basis from April through to October, with the exception of August. This provided a platform for over 500 individuals living with disabilities in Scotland to participate in competitive sport at a level suitable to their abilities.

August saw the inaugural Home Nations tournament held with teams from Scotland, England, Wales and Northern Ireland participating. It has been a long held ambition to host this tournament, and the board are delighted with the positive feedback from teams and supporters who attended.

In addition to the sporting aspect of the match days, there is also a significant social aspect. The match days are held at Galaxy Sports Little Kerse in Grangemouth, a facility with 14 pitches of various sizes and an on-site café. With numerous fixtures held across the day, the facility gives players, as well as coaches and supporters, the opportunity to socialise as well as to participate.

Fundraising activities

The charity is very grateful for funding received in the form of grants from the Scottish Football Association and Cora Foundation.

FINANCIAL REVIEW

Financial position

The income for the period was £39,820 (2023: £19,960) with resources expended of £20,281 (2023: £16,389). As at 31 October 2024 unrestricted funds amounted to £26,864 (2023: £7,325) and represents the net assets and reserves for the year.

Reserves policy

The aim of the Company is to maintain reserves sufficient to meet the ongoing costs of the charity and their business objectives.

Report of the Trustees
for the Year Ended 31 October 2024

FUTURE PLANS

Going forward, the charity will continue to run match days to allow teams to participate on a regular basis. Where possible, the aim is to secure funding which will allow larger events to be held, allowing more individuals to participate on a regular basis.

Following on from a year of significant development of the youth league, continuing to build on this is a key objective going forward. Currently, the aim is to have games at youth level incorporated into match days from 2025 season onwards.

With a new indoor venue now available at Little Kerse, discussions are ongoing regarding hosting a Winter Cup event. It is hoped this would bring a further element of continuity to the league, taking place in the traditional off season period when there are currently no fixtures.

Whilst the Home Nations tournament was a great success, hosting it did not come without significant financial commitments. At this time, the board do not feel we are in a position to host this on an annual basis. However, this will continue to be reviewed going forward with a view to further tournaments being held when financially viable.

Developing an international pathway is a key objective of the charity. In addition to enhancing the experience for teams and players, an established pathway will open up additional sources of grant income. The first step in this process was the Home Nations tournament. Opportunities to develop the pathway will continue to be explored as and when they arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

In the simplest form the SCIO allows for a management tier (the Trustees) overseeing an operational tier that co-ordinates the running of the match days. The process for nomination as a potential Trustee is detailed within the constitutional documents.

Risk management

The trustees have a duty to identify and review the risks to which the SCIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 25 July 2025 and signed on its behalf by:



Independent examiner's report to the trustees of PAN Disability Football League Scotland ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



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Date: 28/07/2025.....

Statement of Financial Activities
for the Year Ended 31 October 2024

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15,820	6,960
Grants			
General		24,000	13,000
Total		<u>39,820</u>	<u>19,960</u>
EXPENDITURE ON			
Charitable activities			
General		20,281	16,389
NET INCOME		19,539	3,571
RECONCILIATION OF FUNDS			
Total funds brought forward		7,325	3,754
TOTAL FUNDS CARRIED FORWARD		<u>26,864</u>	<u>7,325</u>

Balance Sheet
31 October 2024

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
CURRENT ASSETS			
Cash at bank		26,864	7,325
NET CURRENT ASSETS		<u>26,864</u>	<u>7,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,864	7,325
NET ASSETS		<u>26,864</u>	<u>7,325</u>
FUNDS	4		
Unrestricted funds		<u>26,864</u>	<u>7,325</u>
TOTAL FUNDS		<u>26,864</u>	<u>7,325</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 July 2025 and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Taxation

The charity is exempt from corporation 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 October 2024, one of the trustees received remuneration totalling £700 (2023: £500) in relation to refereeing services provided on match days.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,960
Grants	
General	13,000
Total	<u>19,960</u>

EXPENDITURE ON

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
General	16,389
NET INCOME	3,571
RECONCILIATION OF FUNDS	
Total funds brought forward	3,754
TOTAL FUNDS CARRIED FORWARD	7,325

4. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	7,325	19,539	26,864
TOTAL FUNDS	7,325	19,539	26,864

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,820	(20,281)	19,539
TOTAL FUNDS	39,820	(20,281)	19,539

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	3,754	3,571	7,325
TOTAL FUNDS	3,754	3,571	7,325

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

4. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,960	(16,389)	3,571
TOTAL FUNDS	<u>19,960</u>	<u>(16,389)</u>	<u>3,571</u>

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	3,754	23,110	26,864
TOTAL FUNDS	<u>3,754</u>	<u>23,110</u>	<u>26,864</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	59,780	(36,670)	23,110
TOTAL FUNDS	<u>59,780</u>	<u>(36,670)</u>	<u>23,110</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	31.10.24 £	31.10.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,820	6,960
Grants		
Grants	24,000	13,000
Total incoming resources	39,820	19,960
EXPENDITURE		
Support costs		
Other		
Matchday costs	20,281	16,290
AGM costs	-	99
	20,281	16,389
Total resources expended	20,281	16,389
Net income	19,539	3,571