

Charity registration number SC047709 (Scotland)

WALKING FOOTBALL SCOTLAND SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

WALKING FOOTBALL SCOTLAND SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Hyland - Treasurer	
	M Jack	
	L Paton-Donaldson	
	M Ramsay	
	D McKinnon	(Appointed 12 September 2025)
	C Ogilvie	(Appointed 12 September 2025)
	V MacLaren	(Appointed 8 September 2025)
	E Riley	(Appointed 12 September 2025)
	D Winnie - President	(Appointed 9 October 2025)
Charity number (Scotland)	SC047709	
Principal address	Little End Loftbrae Park Gargunnock Stirling FK8 3DH	
Independent examiner	Claire Neumann BA (Hons) CA AAB Macfarlane Gray House Castle Craig Business Park Springbank Road Stirling United Kingdom FK7 7WT	

WALKING FOOTBALL SCOTLAND SCIO

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WALKING FOOTBALL SCOTLAND SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 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 constitution, 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)" (effective 1 January 2019).

Objectives and activities

- To improve, maintain and promote the physical, mental and social wellbeing of older adults through walking football.
- To engage and work with all walking football groups/clubs, partners, participants, local authorities, health services and any other organisations interested in the development of walking football.
- To manage, support, develop and promote walking football in Scotland.
- Increase participation of Walking Football in Scotland.
- Create and support a sustainable competition structure throughout Scotland at all appropriate age levels in conjunction with existing competitions that encourages full social integration.
- Develop match officials and leadership journeys.

To achieve the above aims, Walking Football Scotland will focus on the following key tasks:

Participation

Increase participation in all age groups with a strong focus on the 40 and 50 plus age category and to raise knowledge, awareness and access to walking football throughout Scotland.

Support

Walking Football Scotland will support local groups/clubs and individuals by offering resources and information, enabling them to develop their programmes and effectively recruit members and volunteers.

Social Inclusion

Walking Football Scotland will help deliver and support projects which aim to increase walking football opportunities for individuals from disadvantaged and other minority groups. We will also aim to provide the opportunities and environment for these individuals to develop life skills, such as leadership and team work skills.

Promotion

Walking Football Scotland will publicise and promote the sport to the membership and general public in order to support and facilitate the growth of the sport across the country and in particular the health, wellbeing and social inclusion benefits of walking football.

Events

Walking Football Scotland will strive to deliver, organise and support a programme of competitions and festivals (working with existing competitions and partners) and will be responsible for the selection and administration of representative teams if and when appropriate.

Education

Walking Football Scotland, in partnership with the Scottish Football Association, will be responsible for the development of the Match Officials, First Aid and Coaching Framework and will establish a nationally recognised qualification journeys in leadership, refereeing and coaching.

WALKING FOOTBALL SCOTLAND SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Walking football in Scotland and Walking Football Scotland (WFS) continued to grow in 2025.

Membership of affiliated clubs has increased to some 160 and our competitions continue to grow. WFS will continue to support regional football this year and our 2025 Scottish Cup and festival sponsored by Chest, Heart and Stroke Scotland hosted nearly 1,000 players at Glasgow Green. This continues to be the largest one day walking football event in the world.

October 2024 was once again our fundraising month and £7,000 was raised for our chosen charity CHSS.

With no funding from the Scottish FA or Scottish FA Para football, our income has dropped this year and this has resulted in our deficit of £13,448 this year. We will continue our financial commitment to Parkinsons in 2025, however, additional income or new sources of funding will be required in order to allow WFS to continue at current levels of activity.

Our affiliated clubs continue to benefit from our arrangement with Hampden Park and Museum Tours.

The shape of our operational performance continues to develop and alongside the presence of our Regional Representatives, we have appointed Andy Halliday and the new Referee Liaison and David Callaghan and David King are taking on the roles of competition hosts in 2025. We also have a number of volunteer Regional team managers and assistants. We thank them and wish them all well for 2026.

We continue to be supported by our two Ambassadors, Rose Reilly and Gordon Smith and along with a whole host of ex professional players who attend our competitions and events we thank them for their enthusiasm, support and guidance.

This year we said goodbye to Kenny McLean and Gordon McAllister who resigned from their roles as Trustees. We thank them for their dedication and work on our behalf in the year. With this change, the remaining Trustees debated the future and what it may look like. A decision was made to attract some of the best known, experienced business and football administrators available to us in order to step change our leadership and development as an organisation.

The decision made, we are delighted to say that David Winnie (as President), Vivienne MacLaren, David McKinnon, Campbell Ogilvie and Eric Riley have all accepted our invitation to become trustees of Walking Football Scotland. I am sure you will all join us in offering our congratulations and thanks to these individuals for giving of their time and expertise as we go forward.

A number of Board meetings were held throughout the year and Trustees continue to review and update our governance with a revised constitution which better reflects today's circumstances and our ambitions. Board Meetings will be scheduled for the year ahead as well as our annual planning day.

Financial review

The income and expenditure for the year ended 31 December 2025 is set out on page 6 of the financial statements. During 2025 no financial support was provided by either the Scottish FA or Scottish FA Para Football and this has resulted in our operating loss this year. Alternative funding sources are a priority of the Board and evidence of the benefits and potential of increasing participation is being gathered to support our efforts in this area.

Reserves Policy

It is 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 twelve months. The Trustees consider that in the event of a significant 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 general unrestricted reserves at the year end are £15,764 (2024: £21,952).

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 policy 1.2.

WALKING FOOTBALL SCOTLAND SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Risk Management

The compliance and risk landscape is continually changing. To remain strategically aligned with the requirements of OSCR, local and central government, other governing bodies, and the growth of walking football within Scotland we will operate a governance, risk management and compliance strategy that keeps pace with new legislation and stakeholder expectations. We will work closely with our main partners to achieve a secure and appropriate level of governance. We will work closely with our stakeholders to put in place a Governance, Risk and Compliance (GRC) strategy, which will increase value and empower them to:

- Improve strategic board decisions by clearly defining the associated risks and opportunities
- Use proactive and effective monitoring to minimise unexpected incidents.
- Protect and enhance our brand by capitalising on opportunities with minimal risk.
- Increase the efficiency of doing business and lower the cost of compliance.
- Avoid fines, penalties, and damage to reputation.
- Obtain a clear, consistent view on risk and risk appetite.
- Use the best communication to enhance stakeholder relationships.

We will develop good governance practices to become more efficient and effective in managing opportunities and risks facing the development of walking football in Scotland.

The value of an integrated approach to governance, risk and compliance will be demonstrated through enhanced reputational value, employee retention value and increased revenue. Walking Football Scotland will challenge itself to develop a holistic and resilient approach to GRC that embraces change and the risks that it invariably brings. Operating practices and procedures will be put in place to drive our success forward based upon our ability to identify risk.

Plans for future periods

Walking Football's plans for the future are as follows:

- Annually reviewing the charity's constitution.
- Increasing the number of clubs entering WFS competitions in Scotland and developing a framework for regional teams in the short term with potential to enter international competitions in the longer term.
- Increased growth of local groups across Scotland including the roles of regional representatives visiting clubs and increasing awareness of Clubs individual structures, challenges and requirements to help them grow.
- Increased growth of Women's teams across Scotland including the roles of regional representative increasing awareness of the benefits to older females of walking football.
- Further develop regional Education and Refereeing workshops and seminars.
- Closer working relationship with Scottish FA through Parallel Board with WFS as a Game Leader in the ANA.
- Continue to campaign for walking football as an older adults activity to be included in future Public Health and Scottish Government strategies.
- Strengthening of the financial position of Walking Football Scotland.
- Strengthening of the Board of Trustees of Walking Football Scotland by recruiting additional Trustees with the relevant skills and experience in such areas as marketing, fundraising, IT, legal and contractual. It is estimated that Trustees collectively devote in excess of 2,500 hours annually to WFS. There is understandably a substantial portion of that total required for league and cup competitions.

Structure, governance and management

Governing document

The charity is controlled by its governing document, its constitution, since becoming a Scottish Charitable Incorporated Organisation (SCIO) in September 2017.

WALKING FOOTBALL SCOTLAND SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

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

D Hyland - Treasurer

K McLean

(Resigned 30 June 2025)

G McAllister

(Resigned 30 June 2025)

M Jack

L Paton-Donaldson

M Ramsay

D McKinnon

(Appointed 12 September 2025)

C Ogilvie

(Appointed 12 September 2025)

V MacLaren

(Appointed 8 September 2025)

E Riley

(Appointed 12 September 2025)

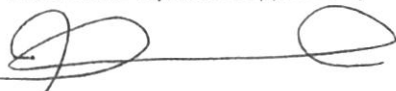
D Winnie - President

(Appointed 9 October 2025)

Appointment and recruitment of trustees

Process for the election of trustees is set out in the constitution. Any member can be nominated to the board. An application of circa 200 words is then presented to the board, followed by an interview. The board then consider requirements against this process and vote on election or not as the case may be.

The trustees' report was approved by the Board of Trustees.



D Hyland - Treasurer
Trustee

8 July 2026

D Winnie - President
Trustee



WALKING FOOTBALL SCOTLAND SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALKING FOOTBALL SCOTLAND SCIO

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 6 to 15.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Claire Neumann BA (Hons) CA
AAB
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
United Kingdom
FK7 7WT

8 July 2026

WALKING FOOTBALL SCOTLAND SCIO

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	4,535	-	4,535	9,500	9,000	18,500
Other trading activities	3	46,533	-	46,533	43,484	-	43,484
Investments	4	243	-	243	431	-	431
Total income		51,311	-	51,311	53,415	9,000	62,415
Expenditure on:							
Charitable activities	5	60,803	4,056	64,859	56,001	3,201	59,202
Total expenditure		60,803	4,056	64,859	56,001	3,201	59,202
Net income/(expenditure)		(9,492)	(4,056)	(13,548)	(2,586)	5,799	3,213
Transfers between funds							
		-	-	-	10,000	(10,000)	-
Net movement in funds	7	(9,492)	(4,056)	(13,548)	7,414	(4,201)	3,213
Reconciliation of funds:							
Fund balances at 1 January 2025		27,204	5,799	33,003	19,790	10,000	29,790
Fund balances at 31 December 2025		17,712	1,743	19,455	27,204	5,799	33,003

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

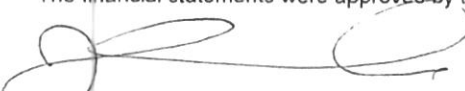
WALKING FOOTBALL SCOTLAND SCIO

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Intangible assets	11		932		1,148
Current assets					
Stocks	12	-		60	
Debtors	13	7,467		3,434	
Cash at bank and in hand		12,556		30,969	
		<u>20,023</u>		<u>34,463</u>	
Creditors: amounts falling due within one year	14	(1,500)		(2,608)	
Net current assets			<u>18,523</u>		<u>31,855</u>
Total assets less current liabilities			<u>19,455</u>		<u>33,003</u>
The funds of the charity					
Restricted income funds	15		1,743		5,799
Unrestricted funds	16		17,712		27,204
			<u>19,455</u>		<u>33,003</u>

The financial statements were approved by the Trustees on 8 July 2026


D Hyland - Treasurer
Trustee

D Winnie - President
Trustee



WALKING FOOTBALL SCOTLAND SCIO

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

1 Accounting policies

Charity Information

Walking Football Scotland SCIO is a Scottish Charitable Incorporated Organisation, registered on 7th September 2017.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have reviewed the future funding and actives of the charity. The trustees have a reasonable expectation that the charity 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.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds 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.

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 or deeds of covenant is recognised at the time of the donation.

Grants receivable, cup receipts and sales of goods are credited to the Statement of Financial Activities in the year in which they are receivable.

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

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1	Accounting policies	(Continued)
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1.5	Expenditure
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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 expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

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 costs 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 other than goodwill
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Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Patents & licences	10% on cost
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1.7	Tangible fixed assets
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Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of 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:

Computers	33% on cost
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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	Stocks
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Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9	Financial instruments
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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 method.

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 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 an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	35	-	35	-	-	-
Grants	4,500	-	4,500	9,500	9,000	18,500
	<u>4,535</u>	<u>-</u>	<u>4,535</u>	<u>9,500</u>	<u>9,000</u>	<u>18,500</u>
Grants						
Chest and Heart Stroke Scotland	4,500	-	4,500	4,500	-	4,500
Scottish Para	-	-	-	5,000	-	5,000
Parkinsons UK	-	-	-	-	9,000	9,000
	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>9,500</u>	<u>9,000</u>	<u>18,500</u>

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
League & Cup competitions	46,183	43,364
Sale of goods	350	120
	<u>46,533</u>	<u>43,484</u>
Other trading activities		

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from investments

Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	243
	431

5 Expenditure on charitable activities

Support and governance costs 2025 £	Support and governance costs 2024 £
Direct costs	
Competition expenses	47,934
Travel expenses	1,399
Sports kit and equipment	8,291
Advertising and marketing	790
General expenses	3,985
Training	744
	63,143
Share of support and governance costs (see note 6)	
Governance	1,716
	64,859
Analysis by fund	
Unrestricted funds	60,803
Restricted funds	4,056
	64,859

6 Support costs allocated to activities

	2025 £	2024 £
Depreciation	216	216
Governance costs	1,500	1,284
	1,716	1,500
Analysed between:		
Support and governance costs	1,716	1,500

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,500	1,284
Amortisation of intangible assets	216	216
	<u> </u>	<u> </u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, but five of them were reimbursed a total of £1,123 in travel expenses (2024: Three Trustees were reimbursed expenses of £1,050).

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Patents & licences £
Cost	
At 1 January 2025 and 31 December 2025	2,066
Amortisation and impairment	
At 1 January 2025	918
Amortisation charged for the year	216
	<u> </u>
At 31 December 2025	1,134
Carrying amount	
At 31 December 2025	932
	<u> </u>
At 31 December 2024	1,148
	<u> </u>

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12	Stocks	2025 £	2024 £
	Finished goods and goods for resale	-	60
13	Debtors	2025 £	2024 £
	Amounts falling due within one year:		
	Prepayments and accrued income	7,467	3,434
14	Creditors: amounts falling due within one year	2025 £	2024 £
	Accruals and deferred income	1,500	2,608
15	Restricted funds		

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
Parkinsons	- 5,799	- -	- (4,056)	- -	- 1,743
	<u>5,799</u>	<u>-</u>	<u>(4,056)</u>	<u>-</u>	<u>1,743</u>
Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Para Board	10,000	-	-	(10,000)	-
Parkinsons	-	9,000	(3,201)	-	5,799
	<u>10,000</u>	<u>9,000</u>	<u>(3,201)</u>	<u>(10,000)</u>	<u>5,799</u>

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Restricted funds

(Continued)

Para Board

Funding was received from the Para Board towards costs. This funding has been reassigned as unrestricted and has been designated for use for purchasing football strips and promoting women's football.

Parkinsons (UK)

Funding was received from Parkinsons (UK) to be used to assist clubs and promote sessions for those that are living with Parkinsons.

16 Unrestricted funds

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.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Football Strips & Womens Football	5,252	-	(3,304)	-	1,948
General funds	21,952	51,311	(57,499)	-	15,764
	<u>27,204</u>	<u>51,311</u>	<u>(60,803)</u>	<u>-</u>	<u>17,712</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Football Strips & Womens Football	-	5,000	(9,748)	10,000	5,252
General funds	19,790	48,415	(46,253)	-	21,952
	<u>19,790</u>	<u>53,415</u>	<u>(56,001)</u>	<u>10,000</u>	<u>27,204</u>

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Intangible fixed assets	932	-	932
Current assets/(liabilities)	16,780	1,743	18,523
	<u>17,712</u>	<u>1,743</u>	<u>19,455</u>

WALKING FOOTBALL SCOTLAND SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17	Analysis of net assets between funds	(Continued)		
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	
At 31 December 2024:				
Intangible fixed assets	1,148	-	1,148	
Current assets/(liabilities)	26,056	5,799	31,855	
	<u>27,204</u>	<u>5,799</u>	<u>33,003</u>	

18 Related party transactions

There were no disclosable related party transactions during the period.