**REGISTERED COMPANY NUMBER: SC176017 (Scotland)**
**REGISTERED CHARITY NUMBER: SC017888**

# Report of the Trustees and

# Unaudited Financial Statements For The Year Ended 28 February 2026

**for**

# Give Them A Sporting Chance

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

**Give Them A Sporting Chance**

## Contents of the Financial Statements
## For The Year Ended 28 February 2026

**Give Them A Sporting Chance**

**Report of the Trustees**
**For The Year Ended 28 February 2026**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2026. 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

The Charity's objectives are to give the disabled persons and carers of all ages an opportunity to turn their sporting and recreational dreams into reality. The charity continues to fund all Sporting Chances, where possible the charity utilises the board resources to obtain gifts in kind to ensure that the funds go further.

## ACHIEVEMENTS AND PERFORMANCE

The charity's performance continues to improve and there has been significant progress on the creation and delivery of sporting chances. Fundraising has continued with significant donations received in the period from the Super Skills event held by the Mike Tindall Charity challenge.

During the period five Sporting Chances were delivered:

The five delivered chances were supporting a mother who has been diagnosed with terminal breast cancer and children and sister who wished to visit Disneyland in Paris. Funding an eight-year-old from Devon, who suffers from an incurable rare neurological condition that affects one in 10 million people, to visit the British Grand Prix. Sending a seven-year-old quadruple amputee to the WWE event in Manchester. Funding contribution for a car crash victim with life changing injuries to travel to Australia for the British and Irish Lions tour and the funding of an exchange visit for young women from East London to visit Derry, Northern Ireland with the objectives of empowerment, life skills development and leadership.

## FINANCIAL REVIEW

Income received in the year amounted to £47,150 (2025 - £43,298).

Total expenditure amounted to £45,489 (2025 - £30,375). As is standard practice for the Charity, we minimised the actual expenditure on Sporting Chances and fundraising events, trying to get deals on hotels, hospitality, transport and where possible, gifts in kind.

Unrestricted cash reserves of £63,072 (2025 - £61,411) available at 28th February 2026 will allow our Sporting Chance plans for the next financial year and beyond to be planned and implemented.

## FUTURE PLANS

As with all organisations in this sector the coming year will continue to fundraise to ensure the opportunity to create sporting chances going forward can be achieved. With the additional funds received in this year the focus will be on providing Sporting Chances and nominations are currently being sought.

There are several current sporting chances in planning and delivery including the provision of a respite break for a Ukrainian war veteran.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
SC176017 (Scotland)

**Registered Charity number**
SC017888

**Give Them A Sporting Chance**

**Report of the Trustees**
**For The Year Ended 28 February 2026**

**Registered office**
The Steadings
Milton Brae
Miltonduff
Moray
IV30 3TL

**Trustees**
B C Goss
I D Huggett
C E Martell
L C Muncaster
E R Newnham
Ms E M Wilson

**Company Secretary**
B C Goss

**Independent Examiner**
Alan Long FCA
The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

**Bankers**
CAF Bank Limited
25 Kings Hill
West Malling
ME19 4TA

Approved by order of the board of trustees on 20 April 2026 and signed on its behalf by:

Ms E M Wilson - Trustee

**Independent Examiner's Report to the Trustees of**
**Give Them A Sporting Chance**

I report on the accounts for the year ended 28 February 2026 set out on pages four to nine.

**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.

Alan Long FCA
The Institute of Chartered Accountants in England and Wales

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

20 April 2026

**Give Them A Sporting Chance**

**Statement of Financial Activities**
**For The Year Ended 28 February 2026**

| | Notes | 28.2.26<br>Unrestricted<br>fund<br>£ | 28.2.25<br>Total<br>funds<br>£ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | | 47,069 | 43,198 |
| Investment income | 2 | 81 | 100 |
| **Total** | | 47,150 | 43,298 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Sporting Chances | | 44,930 | 30,458 |
| Other | | | |
| | | 559 | (83) |
| **Total** | | 45,489 | 30,375 |
| **NET INCOME** | | 1,661 | 12,923 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | | 61,411 | 48,488 |
| **TOTAL FUNDS CARRIED FORWARD** | | 63,072 | 61,411 |

The notes form part of these financial statements

**Give Them A Sporting Chance**

**Balance Sheet**
**28 February 2026**

| | Notes | 28.2.26 Unrestricted fund £ | 28.2.25 Total funds £ |
|---|---|---|---|
| **CURRENT ASSETS** | | | |
| Cash at bank | | 63,632 | 61,886 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 5 | (560) | (475) |
| **NET CURRENT ASSETS** | | 63,072 | 61,411 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 63,072 | 61,411 |
| **NET ASSETS** | | 63,072 | 61,411 |
| **FUNDS** | 6 | | |
| Unrestricted funds | | 63,072 | 61,411 |
| **TOTAL FUNDS** | | 63,072 | 61,411 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2026 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 20 April 2026 and were signed on its behalf by:

E M Wilson - Trustee

## Notes to the Financial Statements
## For The Year Ended 28 February 2026

### 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. INVESTMENT INCOME

| | 28.2.26 | 28.2.25 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 81 | 100 |

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2026 nor for the year ended 28 February 2025.



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## 3. TRUSTEES' REMUNERATION AND BENEFITS - continued

### Trustees' expenses

During the year the charity reimbursed expenses totalling £760 (2025 - £1,950) to trustees.

## 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricte fund £ |
|---|---|
| **INCOME AND ENDOWMENTS FROM** | |
| Donations and legacies | 43,198 |
| Investment income | 100 |
| **Total** | 43,298 |
| **EXPENDITURE ON** | |
| **Charitable activities** | |
| Sporting Chances | 30,458 |
| Other | |
| | (83) |
| **Total** | 30,375 |
| **NET INCOME** | 12,923 |
| **RECONCILIATION OF FUNDS** | |
| Total funds brought forward | 48,488 |
| **TOTAL FUNDS CARRIED FORWARD** | 61,411 |

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 28.2.26 £ | 28.2.25 £ |
|---|---|---|
| Accrued expenses | 560 | 475 |



continued...

## 6. MOVEMENT IN FUNDS

| | At 1.3.25 £ | Net movement in funds £ | At 28.2.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 61,411 | 1,661 | 63,072 |
| **TOTAL FUNDS** | 61,411 | 1,661 | 63,072 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 47,150 | (45,489) | 1,661 |
| **TOTAL FUNDS** | 47,150 | (45,489) | 1,661 |

**Comparatives for movement in funds**

| | At 1.3.24 £ | Net movement in funds £ | At 28.2.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 48,488 | 12,923 | 61,411 |
| **TOTAL FUNDS** | 48,488 | 12,923 | 61,411 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 43,298 | (30,375) | 12,923 |
| **TOTAL FUNDS** | 43,298 | (30,375) | 12,923 |



continued...

## 6. MOVEMENT IN FUNDS - continued

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

| | At 1.3.24 | Net movement in funds | At 28.2.26 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 48,488 | 14,584 | 63,072 |
| **TOTAL FUNDS** | 48,488 | 14,584 | 63,072 |

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 | 90,448 | (75,864) | 14,584 |
| **TOTAL FUNDS** | 90,448 | (75,864) | 14,584 |

## 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2026.

**Give Them A Sporting Chance**

**Detailed Statement of Financial Activities**
**For The Year Ended 28 February 2026**

| | 28.2.26 £ | 28.2.25 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 47,069 | 43,198 |
| **Investment income** | | |
| Deposit account interest | 81 | 100 |
| **Total incoming resources** | 47,150 | 43,298 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Insurance | 861 | 819 |
| Telephone | 316 | 325 |
| Sundries | 477 | 160 |
| Sporting chances and donations | 38,629 | 27,223 |
| Travel | 739 | 1,067 |
| Website | 360 | 360 |
| Accountancy | 559 | (83) |
| Sponsorships | - | 444 |
| Professional fees | 488 | - |
| Events | 3,000 | - |
| | 45,429 | 30,315 |
| **Support costs** | | |
| **Finance** | | |
| Bank charges | 60 | 60 |
| Total resources expended | 45,489 | 30,375 |
| **Net income** | 1,661 | 12,923 |

This page does not form part of the statutory financial statements