

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Scottish Women In Sport**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

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for the Year Ended 31 December 2023**

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**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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**

**Objectives and aims**

Scottish Women in Sport was launched at the end of 2013, with the aim of educating young girls on positive life choices, breaking down media stereotypes, creating a strong voice to lobby and raise awareness, highlight positive role models, influence decision makers and encourage increased commercial investment into all sports that include women. We are a team comprised of representatives from sporting governing bodies, the media, MSPs, education, business and many other sectors.

At Scottish Women in Sport our vision is for An inclusive Scotland where there is gender equality in all areas of sport.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2023 marked 10 years since the launch of Scottish Women in Sport. We lost one Trustee due to work commitments and recruited four new Trustees to the board of SW/S. We also reviewed and updated our strategy and goals, delivered our annual conference and awards and cemented our relationship with Scottish Action for Mental Health with a one year Young Women in Sports Leadership programme, supported by Active Scotland.

We have created a stronger relationship with sportscotland and look forward to working in a more collaborative fashion in the future.

Financially we are in a stronger position than many previous years and look forward to further strengthening our finances in year 2024.

**ACTIVITIES**

**IWD 2023 - Embrace Equity**

We created a social media campaign around our Women in Leadership statistics - highlighting the lack of gender equity in women in leadership roles in sport in Scotland.

**Conference 2023 - Breaking Barriers - A Decade of Progress**

Looking back at the progression of women in sport over the past 10 years, our 2023 conference was held in the Lanarkshire Campus of UWS, supported by them and sponsored by sportscotland. Our presentations had the following topics:

SW/S & SAMH	Young Women in Sports Leadership Programme
Scottish Squash	Embracing Equality... Our work so far
EMCC Scotland	Latest news -
MG Alba	Visibility for Women in Sport
UWS	Research....Then and now -
IWG	Secretary General, Empowering women and girls
UEFA	Successful marketing for women in sport

We were also delighted to have the CEO of sportscotland and the Minister for Social Care, Mental Wellbeing and Sport attend the conference and address the attendees.

**Young Women in Sports Leadership in partnership with SAMH**

After an initial 3-month pilot programme with 11 young women, we were extremely pleased to receive funding from Active Scotland to deliver a one year programme. This is a 12-month leadership and mentorship programme specifically designed to engage young women from within sport. It aims to empower young women to be confident within themselves and their role within sport. Every participant also has the opportunity to gain an Accredited SVQF Level 2+ and we had continuous CPD opportunities for Mentors

**ANNUAL AWARDS 2023** - Friday 24th November, Radisson Blu Hotel, Glasgow.

This event had a main sponsor in sportscotland as well as 9 other category sponsor. Winners were as follows:-

Sportscotland Sportswomen of the Year  
Ishga Para Athlete of the Year  
GRM Young Sportswomen  
SW/S Inspiration in Sport  
Team Scotland Team of the Year



Triathlon  
Wheelchair Racer  
Triathlon  
Football  
Hockey

**Report of the Trustees  
for the Year Ended 31 December 2023**

Frame Coach/Manager of the Year		Wheelchair Curling
UWS Volunteer of the Year		Scottish Clubsport
MG ALBA Sporting Champion	Nairn Bowling Club	Lawn Bowls
Active Scotland Most Valuable Partnership	Athlete Focused & UWS	Football
Cameron Commercial	Pioneer in Sport	Eilidh Doyle

**TRUSTEES**

Over the course of 2023, we received 1 resignation from the board due to a change in career. We also advertised to increase our board size and invited 4 new members to join us. We now stand at 11 members.

**SUPPORT**

We continue to support Equal Media & Culture for Scotland through our involvement with the committee and also the Scottish FA Equality Diversity and Inclusion Board, through participation on their board.

**STRATEGY**

With 4 new trustees on board we created a working group to update the SW/S strategy. The following was agreed:-

Our Vision: A Scotland where women and girls have equal opportunities to thrive in all areas of sport.

Our Mission: We will advocate for change, elevate voices and enable growth for Scottish women and girls in sport.

Our Pillars: Advocate, Celebrate, Grow.

Our next task is to write our business plan to support our updated objectives.

**We also lent our support to the following sporting organisations and events:-**

Cricket Scotland - contributed to their diversity pack

Scottish Squash - Chaired a Disciplinary Meeting and attended the Scottish Open in Inverness.

Boxing Scotland - supported their Begin to Box programme

Scottish Disability Sport - involved in the first Scottish Disability in Sport week

End Sexual Misconduct in Sport - Supported by introducing organiser to several key people to assist with the development and also attended a Round Table at the Scottish Parliament to discuss the campaign.

Women in Sport UK - in collaboration with WIS UK created a 4-nation event to share knowledge and information across the UK

Scottish Clubsport - attended their annual conference and continue to grow our partnership

Indy Radio - hosted an episode focussing on women in sport.

Recorded a podcast - Womens Foundation Scotland

Attended the European Sponsorship seminar (GRM)

Attended Year of Black Workers event in City Chambers

**FINANCIAL REVIEW**

**Financial position**

The charity generated a surplus deficit of £3,419 (2022 - £18,667 surplus) for the year. As of 31 December 2023 we had £nil (2022-£nil) in restricted funds and £18,731 (2022- £22,150) in unrestricted funds.

**Reserves Policy**

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds and ensure that support and governance costs are covered.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**FUTURE PLANS**

Our aim is to continue to strengthen the organisation in several ways for 2024. We will actively seek corporate partners to enable us to deliver our message and it is our intention to grow our two main events, The SW/S Awards and the SW/S conference. We will look at ways to support those NGB's who wish to increase their gender balance in all areas of sport and look to access grant funding to deliver some new events.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Establishment of Scottish Women in Sport (SWiS) SCIO.

Application for incorporation as a Scottish Charitable Incorporated Organisation (SCIO) was successful approved by the Office of the Scottish Charity Regulator (OSCR) on 10th December 2013. OSCR were satisfied that the organisation met the charity test and the legal requirements for being a SCIO, and entered it in the Scottish Charity Register. It is now an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

SCIO Registration Name: Scottish Women in Sport (SWiS) SCIO

Charity Number: SC044496

Date of Registration: 10th December 2013

SCIO 'Known as': SWiS

Principle Contact Address: 7E St Annes Wynd, Erskine PA8 7DS

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC044496

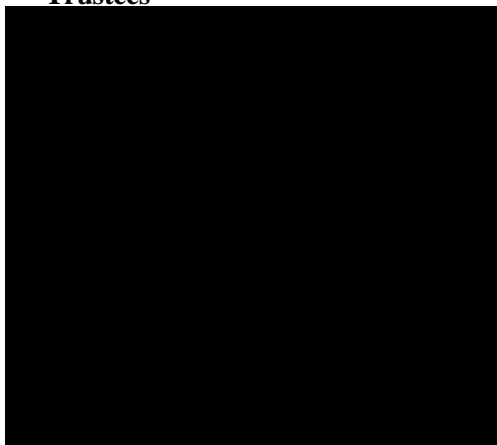
**Principal address**

7E St Annes Wynd

ERSKINE

PA8 7DS

**Trustees**



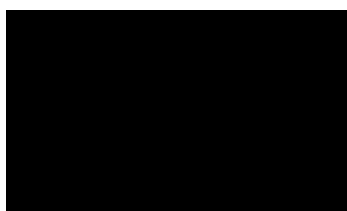
**Report of the Trustees  
for the Year Ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

Approved by order of the board of trustees on 15 April 2024 and signed on its behalf by:



## **Independent Examiner's Report to the Trustees of Scottish Women In Sport**

I report on the accounts for the year ended 31 December 2023 set out on pages seven to twelve.

### **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.

**\*\*ERROR - name of independent examiner (inc qualifications) must be completed\*\***

**\*\*ERROR - relevant professional body must be completed\*\***

The Kelvin Partnership Ltd  
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G12 8HN

15 April 2024



**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable Activities		-	-	-	4,596
Other trading activities	2	47,759	-	47,759	49,320
<b>Total</b>		<u>47,759</u>	<u>-</u>	<u>47,759</u>	<u>53,916</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<u>51,178</u>	<u>-</u>	<u>51,178</u>	<u>35,249</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,419)	-	(3,419)	18,667
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,554	4,596	22,150	3,483
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,135</u></u>	<u><u>4,596</u></u>	<u><u>18,731</u></u>	<u><u>22,150</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	333	-	333	333
<b>CURRENT ASSETS</b>					
Cash at bank		13,802	4,596	18,398	21,817
<b>NET CURRENT ASSETS</b>		<u>13,802</u>	<u>4,596</u>	<u>18,398</u>	<u>21,817</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,135</u>	<u>4,596</u>	<u>18,731</u>	<u>22,150</u>
<b>NET ASSETS</b>		<u>14,135</u>	<u>4,596</u>	<u>18,731</u>	<u>22,150</u>
<b>FUNDS</b>	5				
Unrestricted funds				14,135	17,554
Restricted funds				<u>4,596</u>	<u>4,596</u>
<b>TOTAL FUNDS</b>				<u>18,731</u>	<u>22,150</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 April 2024 and were signed on its behalf by:



**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**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.

Computer equipment     -   33% on cost

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Sponsorships	47,759	49,320
	<u>47,759</u>	<u>49,320</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	1,588
<b>DEPRECIATION</b>	
At 1 January 2023 and 31 December 2023	1,255
<b>NET BOOK VALUE</b>	
At 31 December 2023	333
At 31 December 2022	333

**5. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	17,554	(3,419)	14,135
<b>Restricted funds</b>			
Foundation Scotland	4,596	-	4,596
<b>TOTAL FUNDS</b>	<u>22,150</u>	<u>(3,419)</u>	<u>18,731</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,759	(51,178)	(3,419)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,759</u>	<u>(51,178)</u>	<u>(3,419)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	3,483	14,071	17,554
<b>Restricted funds</b>			
Foundation Scotland	-	4,596	4,596
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>3,483</u>	<u>18,667</u>	<u>22,150</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,320	(35,249)	14,071
<b>Restricted funds</b>			
Foundation Scotland	4,596	-	4,596
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>53,916</u>	<u>(35,249)</u>	<u>18,667</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Sponsorships	47,759	49,320
<b>Charitable activities</b>		
Grants	-	4,596
<b>Total incoming resources</b>	47,759	53,916
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Travelling expenses	1,463	1,311
Computer and website expenses	23	96
Conference expenses	4,222	3,551
Telephone expenses	368	250
SWiS Gala Awards Dinner	23,602	13,675
Consultancy and administration costs	21,500	16,200
Computer equipment	-	166
	51,178	35,249
Total resources expended	51,178	35,249
<b>Net (expenditure)/income</b>	<b>(3,419)</b>	<b>18,667</b>