Docusign Envelope ID: DD56AB68-DC25-8328-8141-2A51E6167A52

Company registration number SC369633 (Scotland)

Charity registration number SC041121 (Scotland)

THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Charles Barnett Calum Beattie Ruth Boyle Murdoch MacLennan Derek McGowan Kathleen McLoughlin Paul Wedlock Benjamin Miller Fiona McIntyre	
Secretary	Iain Blair	
Senior management	Nicky Reid	Chief Executive
Country of incorporation	United Kingdom (Scotland)	SC369633
Charity registration	Scotland	SC041121
Registered office	Hampden Park Glasgow G42 9DE	
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP	
Bankers	Virgin Money 2-4 Royal Exchange Square Glasgow G1 3AB	
Solicitors	Thorntons Whitehall House 33 Yeamon Shore DUNDEE DD1 4BJ Morton Fraser MacRoberts LLP 60 York Street Glasgow G2 8JX Shepherd and Wedderburn LLP 9 Haymarket Square Edinburgh EH3 8FY	

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MAY 2026

I was delighted to be appointed as the Chair at our AGM in December 2025 and, having been a Trustee and Treasurer for many years, I am well aware of the responsibilities and honour of carrying out this role.

Before continuing I'd like to thank my predecessor Bernadette Malone who led the Board for the last six years. During this time the greatest challenge for the Trust (like all organisations) was adapting to the impact of COVID-19 which thankfully we were able to do. The Trust has grown since then with enhanced social media recognition, wider project reach and improved finances. Our governance processes are also better developed.

The Senior Management Team, led by Nicky Reid, continues to be innovative – looking to identify new projects and new funders. This is critical in these economically challenging times whilst always ensuring that existing programmes and relationships are maintained. We are now delivering projects through the SWPL clubs' ATCs (Associated Trusts and Clubs) within the Trust's network.

I would like to take this opportunity to recognise our Chief Executive Dr Nicky Reid following the award of an Honorary Doctorate from the University of Stirling in June 2025. Nicky, who originally graduated in 2007 has been recognised as the first woman to work as a Chief Executive at national level in Scottish Football.

I wish to thank Nicky and the entire staff for their tireless commitment to the Trust and the ATCs which allows the projects and programmes to improve the lives of those who need the support.

Finally, I'd like to thank my fellow trustees for their support, time and effort given so freely during the year.

Signed by:
Charles Barnett
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Charles Barnett

Date: 22 September 2026

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2026

Objectives and activities

The Trust's mission is:

Through the power of football, we will make a difference by empowering our clubs and community trusts to create opportunities at the heart of their communities that bring people together and change lives for the better.

The objectives of the Trust are:

- To use the power of football for the advancement of citizenship and community development.
- To use the power of football for the advancement of public participation in sport.
- To use the power of football to provide, or assist in the provision of, recreational facilities and activities that improve the quality of life, health, wellbeing and opportunities of the people and communities they serve.

In pursuit of these objectives, the Scottish Professional Football League Trust (SPFL Trust) works in close partnership with the Scottish Professional Football League (SPFL), the Scottish Women's Premier League (SWPL), ATCs, funders, public bodies and a wide range of community partners across Scotland.

This reporting period marks the transition from our Football Powered strategy to our new Football United strategy. Building on fifteen years of football-powered social impact, Football United recognises the unique role that football clubs and their associated community trusts play as trusted anchors within communities, helping people to improve their health and wellbeing, strengthen social connections, access opportunities, and overcome some of the challenges facing Scotland today.

Through Football United, the SPFL Trust will continue to support and strengthen a nationwide network of 46 ATCs across the men's and women's professional game, enabling them to be agents of positive social change in their local communities. Together, we will use the power and reach of football to create more inclusive, connected and resilient communities where people can flourish.

Our mission for the next strategic period is to unite the football family behind a shared commitment to improving lives and strengthening communities, ensuring that football remains a force for good at the heart of communities across Scotland.

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Strategies for achieving aims and objectives

The SPFL Trust delivers its objectives by empowering clubs and associated community trusts to use the power of football to improve lives and strengthen communities across Scotland. Working through a network of 46 ATCs, the strategy focuses on tackling inequalities, improving health and wellbeing, increasing social connection, and creating opportunities for people of all ages.

Since June 2025, the Trust has continued to demonstrate this approach through a range of programmes and partnerships. Football Fans in Training (FFIT) has supported participants to become fitter, healthier and happier through free, club-based lifestyle and wellbeing programmes delivered in trusted football environments. The Trust has also expanded specialist initiatives such as Prostate FFIT, helping men affected by prostate cancer improve their physical health, wellbeing and confidence through tailored support and exercise programmes.

The development of SPFL Trust Community Hubs, delivered in partnership with SGN, further demonstrates the strategy's commitment to supporting people facing financial hardship, social isolation and other challenges by providing safe, welcoming spaces within football stadiums.

We also place a strong emphasis on collaboration and community impact. Through the SPFL and SWPL network, clubs and trusts deliver programmes that promote inclusion, support people with disabilities, improve employability, encourage participation in sport, and strengthen community connections.

From a risk management perspective, the Trust adopts a prudent and sustainable approach while recognising its important role in improving public health and community wellbeing. We believe football has a unique ability to engage and inspire people, making it a powerful tool for addressing some of the social and economic challenges facing communities across Scotland.

With approximately 4.5 million people living within ten miles of an SPFL stadium, and many of these communities disproportionately affected by poverty and inequality, the opportunity for football to create positive change is significant. The Trust remains committed to working with clubs and community trusts across the country to harness this potential, tackling the effects of poverty, improving health and wellbeing, strengthening social connections, and creating lasting opportunities for individuals and communities to thrive.

By combining the trusted appeal of football with strong partnerships, local delivery and evidence-based programmes, we will continue to create meaningful and sustainable change, ensuring football remains a force for good in communities across Scotland.

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Achievements and performance

Significant activities and achievements against objectives

The year ended 31 May 2026 represented an important milestone for the SPFL Trust, marking both the successful conclusion of the Football Powered strategy and the development and launch of its successor, Football United**.** Throughout the period, our work remained focused on the core ambitions of *Improving Lives* and *Place Making*, while drawing on the learning, insight and partnerships developed over the previous three years.

The Football Powered strategy was built around a commitment to delivering meaningful social impact through direct programme delivery, strategic investment in our network of ATCs, and the promotion of football as a vehicle for improving health, wellbeing and opportunity. During its final year, the strategy continued to demonstrate the value of this approach, enabling clubs and community trusts to respond to local needs while contributing to wider national outcomes.

Central to Football Powered was our five-stage methodology of Learn, Build, Test, Evaluate and Sustain. This approach informed the development and expansion of a number of initiatives during the year, most notably the Game Energy partnership with SGN and the establishment of ten SPFL Trust Community Hubs located within football stadia across Scotland. Building on learning gained through community support initiatives first piloted in 2022, these hubs use the trusted appeal of football clubs to engage individuals facing a range of challenges and connect them with specialist support services in their local communities.

The experience gained through Football Powered has directly informed the development of Football United**,** which became the Trust's new strategic framework during the year. While retaining our focus on improving lives through football, Football United places a greater emphasis on collaboration, shared impact and the collective strength of the professional football family. The strategy recognises the unique role that clubs and their associated community trusts play as trusted anchor organisations within communities and seeks to maximise their ability to address health inequalities, social isolation, poverty and exclusion.

As we transition into this new strategic period, we do so with a stronger evidence base, deeper partnerships and a clearer understanding of how football can be used to deliver sustainable social change. Above all, we acknowledge the leadership, expertise and commitment of our ATC network, whose insight and local knowledge continue to shape our work and ensure that football remains a force for good in communities across Scotland.

Projects

Football Fans in Training (FFIT), Funded by the Scottish Government

Football Fans in Training (FFIT) remains the SPFL Trust's flagship 13-week healthy lifestyle programme, supporting adults to improve their physical health, mental wellbeing and long-term lifestyle behaviours through the power of professional football clubs.

Academically evaluated and internationally recognised as the leading men's health intervention delivered in a football setting, the programme continues to evolve to meet the needs of both men and women across Scotland.

During Season 2025/26, 25 ATCs delivered FFIT, supporting over 750 participants across Scotland. Female participation continued to grow, with women once again representing more than half of all programme participants.

Our bespoke FFIT digital portal has strengthened programme management, allowing coaches and participants to record progress in real time while providing improved reporting capability. Data collection was enhanced during the season to capturethe use of weight loss medications, wider health behaviour monitoring, enabling more targeted public health messaging and programme evaluation.

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The annual FFIT Development Day brought together programme leads from across the network to share best practice, strengthen quality assurance and undertake continuing professional development. Training included Gambling Awareness Training delivered by EPIC, Workshops on Recruitment and Retention, further training on the use of the FFIT portal.

The specialist Prostate FFIT programme continued to demonstrate significant impact, providing tailored physical activity and wellbeing support for men undergoing or recovering from prostate cancer treatment. Deliveries across Aberdeen, Kilmarnock and St Johnstone supported more than 94 men to complete the programme, with participant feedback continuing to demonstrate improvements in confidence, physical activity and social connectedness.

Joy of Moving, Funded by Ferrero UK

The Joy of Moving programme continues to encourage children aged 9–10 to become more physically active while developing knowledge around healthy lifestyles through enjoyable, non-competitive physical activity.

Delivered nationally through Celtic FC Foundation, Heart of Midlothian FC Foundation and Rangers Charity Foundation, the six-week programme combines physical literacy with education around nutrition, hydration, meal planning and healthy choices using the internationally recognised Joy of Moving methodology.

During the year, 4,484 pupils participated in classroom delivery, with a further 3,307 children attending end-of-programme festivals.

The programme continues to exceed agreed participation targets while providing high-quality educational experiences that encourage lifelong healthy behaviours.

Festive Friends, Funded by the SPFL and SPFL Trust Designated Funds

Festive Friends continues to address social isolation during the festive period by placing Scotland's professional football clubs at the centre of community support.
Working alongside local authorities, health and social care partnerships and third-sector organisations, clubs identify older people who may otherwise spend Christmas alone and provide opportunities for companionship through festive meals, community events and home hamper deliveries.

During 2025/26 the programme supported 5,089 older people across 41 Associated Trust Clubs. A total of 2,101 festive hampers were delivered directly to people's homes, while 2,988 individuals attended community Christmas lunches and events. More than 920 volunteers supported delivery, with over 3,200 volunteer hours contributed to Festive Friends.

Festive Friends continues to demonstrate the unique role football clubs can play in tackling loneliness and strengthening community connections.

Mental Health Awareness Course, Funded through SPFL Trust Golf Day Fundraising

Delivered in partnership with Positive Mental Health Scotland, the Mental Health Awareness Course continues to equip staff and volunteers working across Scottish football with the confidence and skills to recognise mental health concerns, engage in supportive conversations and appropriately signpost individuals to specialist services.

Four two-day accredited courses were delivered during the year at St Mirren, Hearts, Dundee and Hampden Park.

Across the programme:

- 67 staff and volunteers completed training
- 36 organisations were represented
- More than 36 different job roles attended

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CashBack Off the Bench, Funded by CashBack for Communities

CashBack Off the Bench supports young people aged 16–25 who face barriers to employment, education or positive destinations by developing confidence, employability skills and resilience.

Delivered through four Associated Trust Clubs during Year Three of Phase Six funding, the programme engaged 63 young people through structured personal development, mentoring and employability activities.

Supported delivery and the continued partnership with Progressive Pathway strengthened mentoring opportunities for participants requiring additional support.

Programme outcomes remain strong, with:

- 85% of participants reporting a reduction in their involvement in antisocial or criminal behaviour.
- 78% reporting they are less inclined to engage in harmful drugs and/or alcohol use
- 93% reporting their mental health has improved and they have a more positive outlook on life
- 75% secured a positive destination within the 12 week programme

The programme continues to demonstrate the positive role football clubs can play in prevention, early intervention and supporting young people towards positive futures.

Game Energy, Funded by Scottish Gas Networks (SGN)

Game Energy, delivered in partnership with SGN, supports individuals and families experiencing or at risk of fuel poverty through a network of SPFL Trust Community Hubs.

Operating across ten Community Hubs, the programme provides practical advice on energy efficiency, carbon monoxide safety and registration for the Priority Services Register (PSR), ensuring vulnerable households receive additional protection from utility providers.

Working alongside local advice organisations, participants also receive support relating to welfare benefits, housing, food insecurity, employability and wider financial wellbeing.

Since commencing in March 2025, the programme has engaged 5,818 households with energy safety and efficiency advice, generated over 160,000 social media engagements promoting key safety messages, and extended awareness activity through a further 11 Associated Trust Clubs, significantly increasing the reach of energy advice across Scotland's football communities.

Fan Engagement Fund, Funded by the Scottish Professional Football League

The Fan Engagement fund launched in August 2025 with its aim to support creative and innovative approaches that strengthen positive fan engagement, particularly among supporters aged 16-25. The funding encouraged new initiatives, enhanced matchday experiences or innovative engagement strategies, creating a lasting impact on the next generation of supporters.

A total of 8 clubs were awarded funding (Elgin, Inverness, Dundee, Hibernian, Spartans, Queen of the South, Kilmarnock, Alloa) with over 440 young people engaged in programmes across all clubs.

Programmes included provision on match days, with pre match day hubs offering socialising, food and safe space before attending games and mid-week sessions to raise awareness of safety and risk-taking behaviour.

All projects allowed young people a voice, embedding young people into the core of each club bringing some creative experiences such as drum lessons, tifo design and creation coupled with singing/chant writing.

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Pyrotechnics Awareness Course, Funded by the Scottish Professional Football League, the Scottish FA and Scottish Government

Over the course of the last season the Pyrotechnics Awareness Programme was delivered across five SPFL clubs (Alloa Athletic, Queen of the South, Kilmarnock, Dundee and Hibernian).

The £40,000 investment supported structured educational interventions focused on the use and misuse of pyrotechnics at football matches in Scotland, engaging young supporters directly within club settings through their associated trusts and clubs.

The programme successfully reached:

- Over 130 participants
- 50+ direct survey respondents across pre/post and thematic questionnaires
- Predominantly Under 16 (51%) and 16–24 (49%) age groups

Our engagement activities found that;

- 91% say pyrotechnics enhance the atmosphere
- 86% consider pyrotechnics a safety risk
- 98% now know it is a criminal offence

These findings demonstrate the need to continue delivering this vital awareness raising work.

Review of activities

Projects

We are delighted to report that our projects continue to deliver meaningful outcomes that make a genuine difference to the lives of those who participate. Feedback remains extremely positive, and participant retention continues to be strong.

Whilst continuing to work hard generating referrals for some areas of our work, this has not been the case across all programmes. This reflects the wider experience of organisations supporting individuals who face multiple barriers to opportunity and recognised trends which indicate more people are struggling with initial steps to engagements. Encouragingly, once individuals engage with our services, rates of sustained participation and engagement remain exceptionally high.

The launch of our first Community Hubs last year was a particularly significant milestone, marking the culmination of our three-year strategic commitment to learn, test and grow innovative approaches. We have continued that approach into this reporting year and are pleased that they continue to prove successful. We also continued with our supported delivery models for ATCs in areas in need of programme support, but where ATCs are, perhaps lacking in suitable resource. Through partnerships with a wide range of organisations, we have harnessed football's unique ability to engage people and connect them with safe, supportive environments where they can flourish.

We remain deeply grateful to our SPFL Associated Trusts and Clubs for their continued commitment to their communities and their steadfast support of our work. We also look forward to exploring new opportunities to expand our impact in partnership with SWPL clubs and those out with the SPFL pyramid.

Capacity Building

Capacity Building and network development remains a priority. We recognise that structure and capacity across the network varies and we understand that each ATC is at a different stage in their journey and development. As such our support in this area continues to be delivered through both formal and informal channels. Over the past year, we have provided Mental Health Training to staff and volunteers involved in football across Scotland, as outlined above.

We have also offered tailored support to ATCs on an individual basis, providing advice, guidance and signposting where needed. This has included delivering training sessions for Boards of Trustees, offering support on charity registration processes, and a recently introduced senior leadership development programme for a number of ATC leaders.

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Alongside this, our Chief Executive has continued to hold regular one-to-one meetings with senior leaders from ATCs, ensuring ongoing confidential engagement at a strategic level. These discussions provide an important opportunity to strengthen working relationships, explore challenges and identify areas where the SPFL Trust can offer additional support to individual organisations.

Engagement in our quarterly Senior Leaders Meetings remains strong, bringing ATC leaders together to share best practice, discuss common challenges, and explore alternative approaches to service delivery. Delivered each time at a different stadium, it also affords leaders the chance to visit their counterparts and explore their delivery spaces. These sessions remain a simple yet highly effective way of creating a supportive peer network, providing senior leaders with a valuable space to reflect, test ideas, learn from one another and continue to develop their leadership and organisational impact.

Internally, we have embedded a training platform which offers online training courses for all staff and Trustees to ensure compliance and continuous improvement.

Communications and Public Relations

Over the past year, we harnessed the power of story-led content across our key campaigns and initiatives to build visibility and engagement and showcase Scottish football as a force for social good, and the SPFL Trust as a leader in community engagement. Much of that success grew from stronger, more collaborative relationships with the SPFL, SWPL and the Scottish FA. A highlight of the last 12 months was launching Scotland’s first Football in the Community campaign alongside the SPFL and SWPL to celebrate the work of community trusts and football clubs across the country.

This achieved strong buy-in from clubs and trusts at all levels of the professional game, and features on Celtic FC Foundation, Aberdeen FC Community Trust, and Rangers Charity Foundation and others reached 375,000 views across SPFL Trust and SPFL Instagram/Facebook channels during that campaign. BIG Partnership coordinated case studies with clubs and trusts, drafted content, and secured media coverage, including The Herald feature highlighting the Hive Community Centre. Video features on the positive work of Spartans Community Foundation and Montrose Community Trust were also progressed for the Scottish FA’s Week of Football campaign.

We also delivered several key announcements throughout the past 12 months including the potentially sensitive launch of our pyrotechnics course positively, winning wide coverage including interviews with Radio Scotland and in The Herald. And we launched the Youth Hubs alongside the DWP, securing the Trust a valued place within a nationally significant employability initiative.

Media engagement was carefully timed to key programme dates, which amplified reach and highlighted the real impact of our work. Festive Friends featured in The Scottish Sun and the Daily Mail. A Football Fans in Training feature with the Press Association on the programme welcoming more women than men for the first time landed wide coverage, including STV, The Scotsman and The Herald.

Our senior leadership was profiled through a mix of proactive and reactive opportunities: Charles Barnett's appointment as chair, Fiona McIntyre's appointment as a trustee, an interview with Charles for ICAS, and Nicky Reid on That's Tayside TV. Throughout the year, we continued to strengthen relationships across the pyramid and to nurture a pipeline of positive, meaningful storytelling.

Public Affairs

Over the past year, we have continued to build our public affairs engagement across the political spectrum, including meetings with MSPs, Ministers and senior civil servants throughout the period. This has included attendance at party political conferences and participation in Ministerial Roundtables, including a session with First Minister John Swinney. This sustained engagement continues to strengthen our standing with government and supports its wider charitable and community objectives.

LinkedIn: The account gained 359 new followers since October 2025, a steady and consistent rate of growth that suggests the platform is building a genuinely engaged, professional audience over time rather than relying on one-off spikes. This organic trajectory is a good foundation to build on as LinkedIn continues to grow in importance for B2B and stakeholder-facing content.

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Facebook: The account reached 56.2k users this period, but both interactions and overall views were down compared with previous performance. This reflects the well-established relationship between paid investment and reach on Facebook. The platform has always relied heavily on paid amplification to extend organic reach, so the softer figures track closely with the current level of paid activity.

Instagram: Instagram was the standout platform this period, with views up 12.8% to 504.3k and interactions up 25.7% to 8k. This growth was largely driven by collaboration posts with key clubs, community trusts and partnerships, which continue to be the single most effective content format for both reach and engagement, reinforcing the value of leaning further into partner-led and co-branded content going forward.

X: The platform delivered 124,457 views this period, continuing to play a meaningful role in the account's overall visibility, even as the format and audience behaviour on X differ from the other channels.

In the past year the SPFL Trust has further established its reputation as a key player in Scotland's football and community landscape through a new partnership with the Scottish Professional Football League (SPFL) and the Scottish Women's Premier League (SWPL).

Through the collaboration, the SPFL Trust has become the first ever Community Partner of the SPFL and SWPL, while benefiting from enhanced visibility and promotional opportunities across some of Scottish football's biggest stages.

This includes representation at flagship events such as the Sky Sports Cup, Premier Sports Cup, and KDM Evolution Trophy, as well as involvement in other major fixtures in the football calendar.

The agreement marks further significant steps forward in aligning the men's and women's professional games with the SPFL Trust's mission to harness the power of football for good.

Thanks

Our thanks go to the Scottish Professional Football League, the Scottish Women's Premier League and the Scottish Football Association. Their continued collaboration reinforces the positive role football can play in improving lives and creating opportunities for people and communities.

Our work throughout the year has been made possible through the support of a wide range of partners, funders and supporters. We are grateful to organisations including Cashback for Communities, EFL in The Community, the English Premier League, Musco Sports Lighting, Ferrero, Inspiring Scotland, Prostate Scotland, the Scottish Government, the University of Glasgow and the University of Stirling for their continued investment in our programmes and communities.

We also extend our thanks to the sponsors, businesses and donors whose support enables us to deliver and grow our work. This includes Perry Ellis for sponsoring the SPFL Trust x Callaway Golf Day, Three Bridges Recruitment for supporting employability initiatives, SGN for its partnership on community hubs, and the many local businesses whose generosity helps make Festive Friends possible across Scotland.

We are particularly grateful to our donors, whose ongoing commitment has provided the flexibility to respond to emerging community needs and strengthen the work delivered through our network of Associated Trusts and Clubs.

Finally, we extend our sincere appreciation to the ATCs across the SPFL and SWPL network. Their dedication, expertise and commitment to their local communities make a tangible difference every day. Together, we continue to harness the power of football to improve wellbeing, tackle inequality and create lasting positive change across Scotland.

Financial review

The Trustees report that in the year to 31 May 2026 the trust had net expenditure of £212,454 (2025: net expenditure £68,495). As a result, at 31 May 2026 the trust had net assets of £890,170 (2025: £1,102,624). The balance sheet on page 19 shows how this is split between restricted and unrestricted funds.

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Going concern

Having undertaken appropriate enquiries and reviewed the Trust's financial position, the Trustees are satisfied that the Trust has adequate resources to continue its operations for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

Reserves policy

The Trustees have reviewed the Trust's reserves policy and have determined that unrestricted reserves should be maintained at a level equivalent to six months of staff costs for the forthcoming year. This level of reserves is considered sufficient to provide financial stability and enable the Trust to continue delivering its activities while seeking replacement funding should a significant reduction in income occur. As of 31 May 2026, the target reserve level is £194,000.

At 31 May 2026, the Trust held free reserves of £224,391 (2025: £410,256), defined as total unrestricted reserves less designated funds already committed.

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Principal Risks and Uncertainties

The Trustees recognise that effective risk management is essential to the achievement of the Trust's charitable objectives and to safeguarding its assets, reputation, people and stakeholders. Responsibility for risk management rests with the Board of Trustees, supported by the Chief Executive and senior management team.

The Trust maintains a comprehensive corporate risk register which identifies the principal risks facing the organisation together with the controls and mitigation activities in place. The Board reviews the risk register regularly throughout the year and assesses the adequacy of existing controls. The register is proactively updated where emerging risks arise or changes in internal or external circumstances warrant a reassessment of risk exposure.

The Trustees have considered the principal risks and uncertainties facing the Trust and have identified the following as those most likely to have a significant impact on the achievement of the Trust's strategic objectives:

Reputational Risk

The Trust's ability to achieve its charitable objectives is dependent upon maintaining the confidence of beneficiaries, funders, partners, stakeholders and the wider public. Reputational damage could arise through ineffective project delivery, stakeholder actions inconsistent with the Trust's values, or negative publicity relating to the Trust's activities.

The Board seeks to mitigate this risk through active stakeholder engagement, robust governance arrangements, regular performance monitoring and adherence to the Trust's values and standards.

Fraud and Financial Control

As with all charitable organisations, there is a risk of fraud, financial loss or misuse of resources. Such events could result in financial loss, damage to reputation and reduced confidence amongst stakeholders and funders.

The Trustees mitigate this risk through the operation of a comprehensive system of internal controls, segregation of duties, financial policies and procedures, regular management review, and an annual independent external audit.

Leadership and Workforce Resilience

The Trust recognises the importance of strong leadership and maintaining sufficient organisational capacity to deliver its strategic priorities. In particular, the departure of key personnel could result in the loss of specialist knowledge and experience.

The Board addresses this risk through succession planning, workforce planning, leadership development, retention initiatives and regular review of organisational capacity and capability.

Financial Sustainability and Planning

The Trust faces ongoing challenges associated with financial planning, funding availability and ensuring that sufficient unrestricted reserves are available to support operations and future strategic priorities.

This risk is managed through robust budgeting and forecasting processes, regular financial reporting to the Board, ongoing monitoring of reserves, and the development of sustainable funding strategies.

Information Security and Data Protection

The Trust processes personal and organisational data in the course of its activities. A breach of information security or failure to comply with data protection legislation could result in regulatory sanctions, financial penalties and reputational harm.

Controls include established information security policies, data protection procedures, staff awareness training, secure technology platforms and regular review of data governance arrangements.

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Regulatory and Governance Compliance

The Trust is subject to a range of legal, regulatory and governance obligations. Failure to comply with these requirements could result in financial penalties, regulatory intervention and reputational damage.

The Trustees mitigate this risk through maintaining appropriate governance structures, seeking professional advice where necessary, receiving regular updates on regulatory developments and operating robust policies, procedures and controls.

Strategic Delivery

The Trust's success depends upon its ability to deliver its strategic objectives and maintain effective relationships with partners, funders and stakeholders. Failure to do so could adversely affect future funding opportunities, partnerships and organisational sustainability.

The Board monitors delivery of strategic priorities through regular performance reporting, implementation planning and periodic review of strategic objectives to ensure they remain relevant and achievable.

Risk Management Framework

The Trustees are satisfied that appropriate systems are in place to identify, evaluate and manage the major risks faced by the Trust. Risk management remains an ongoing process and forms a standing item within the Trust's governance arrangements. The corporate risk register is reviewed regularly by management and the Board and is updated proactively whenever changing circumstances, emerging threats or business developments require reassessment of the Trust's risk profile.

Plans for future periods

In the year ahead, we will deliver the first full season of our new Football United Strategy (2025-2030), leveraging the unique power of football in Scotland to reduce inequalities and improve people’s lives around the country.

We will focus on the core priorities of Health & Wellbeing, Attainment, and a new dedicated focus on supporting Young People. This work will be supported by four strategic priorities: Health & Wellbeing, Attainment and Young People; and our Strategic Pillars: Improving Lives, Locally Led, Nationally Connected and Internationally Respected.

We will contribute to a wider effort across Scottish civil society to address and mitigate the impact of these challenges on communities and individuals, seeking to position Scottish Football as a proactive force in the delivery of Scotland’s National Outcomes.

A commitment in our new strategy is our plan to broaden our reach beyond the Scottish Professional Football League (SPFL) to include the Scottish Women’s Premier League (SWPL) clubs and other Scottish Football Association (SFA) registered clubs, who can effectively deliver programmes and identify the unique needs of their communities. We will take a measured approach to this to ensure onboarding in a way that is manageable and sustainable for both the SPFL Trust and delivery clubs.

Central to this commitment will be closer working across Scottish football, working to clearly align activities to maximise impact for community and ensure partners working across Scottish football find it simple and effective to do so.

We will pursue our goals with confidence and ambition, while working in partnership with others to maximise our impact.

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Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Bernadette Malone	(Resigned 18 December 2025)
Graham Watt	(Resigned 8 February 2026)
Charles Barnett	
Calum Beattie	
Iain Blair	(Resigned 18 December 2025)
Ruth Boyle	
Murdoch MacLennan	
Derek McGowan	
Kathleen McLoughlin	
Paul Wedlock	
Benjamin Miller	
Fiona McIntyre	

Other matters

In December 2025, Chair Bernadette Malone resigned from the SPFL Trust Board, concluding Bernadette's 6-year period with the Trust. We thank Bernadette for all her contributions during her time and for the passion and commitment shown towards our work and the work of our network.

Having previously served as Treasurer, Charles Barnett was subsequently appointed Chair, having first joined the Board of the SPFL Trust in 2016. In addition, Paul Wedlock has been appointed Treasurer.

Graham Watt resigned from the board in February 2026 after 9 years on the SPFL Trust Board during which time he served as Vice-Chair. We thank him for his contributions.

The launch of the 2025-2030 strategy 'Football United' enabled the SPFL Trust to extend reach into Grassroot Football Trusts and Clubs across Scotland. This has led to a wider level of governance support and best practice being shared to strengthen the network.

To support continued improvement and development across the network, the SPFL Trust continues to manage an optional governance assessment process for all ATCs called the Capability Code of Practice (CCOP) which is designed to support development in governance standards and sustainability, using a sector specific approach created by the English Premier League, the Professional Footballer's Association and EFL in the Community.

8 organisations are actively engaging with CCOP phase two. This follows the initial CCOP phase, launched in early 2025 which saw 9 Associated Trusts and Clubs self-assess current practice and methods against 8 themes supporting development of good governance and procedures.

Relevant Staff Handbook policy reviews were undertaken with updated procedures implemented in areas such as data management processes.

During the year, contractors were utilised for the first time to support SPFL Trust activity, which led to the creation of a Contractor Handbook. This positions us well as we seek to expand our supported delivery models.

Both Staff and Contractor Handbooks also included updates in line with legislative changes. This work forms part of the organisation's continued Review of Effectiveness commitment.

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2026

Statement of Trustees' responsibilities

The Trustees, who are also the directors of The Scottish Professional Football League Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that Wbg (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Signed by:
Charles Barnett
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Charles Barnett

22 September 2026

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

Opinion

We have audited the financial statements of The Scottish Professional Football League Trust (the 'charitable company') for the year ended 31 May 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 13, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the company and the industry we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business.
- We scrutinised the journals listing for the following:
    - Duplicate journal entries;
    - Journals which do not balance;
    - Journals with detail which included key phrases or words.

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We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Wbg (Audit) Limited

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Scott Gillon BA(Hons) FCCA CA (Senior Statutory Auditor)

For and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP
22 September 2026

Wbg (Audit) Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**3**	53,379	-	53,379	28,143	-	28,143
Charitable activities	**4**	122,067	877,061	999,128	172,599	1,050,453	1,223,052
Other trading activities	**5**	4,167	-	4,167	20,581	-	20,581
Investments	**6**	26,212	-	26,212	43,201	-	43,201
Other incoming resources	**7**	88,038	-	88,038	30,012	-	30,012
Total income		293,863	877,061	1,170,924	294,536	1,050,453	1,344,989
Expenditure on:							
Raising funds	**8**	102,732	-	102,732	91,091	-	91,091
Charitable activities	**9**	606,330	674,316	1,280,646	490,845	831,548	1,322,393
Total expenditure		709,062	674,316	1,383,378	581,936	831,548	1,413,484
Net income/(expenditure)		(415,199)	202,745	(212,454)	(287,400)	218,905	(68,495)
Transfers between funds		229,334	(229,334)	-	318,504	(318,504)	-
Net movement in funds	**11**	(185,865)	(26,589)	(212,454)	31,104	(99,599)	(68,495)
Reconciliation of funds:							
Fund balances at 1 June 2025		410,256	692,368	1,102,624	379,152	791,967	1,171,119
Fund balances at 31 May 2026		224,391	665,779	890,170	410,256	692,368	1,102,624

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

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

BALANCE SHEET

AS AT 31 MAY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**16**		9,476		10,341
Current assets					
Debtors	**18**	83,198		56,829	
Investments	**19**	238,000		534,150	
Cash at bank and in hand		685,916		643,115	
		1,007,114		1,234,094	
Creditors: amounts falling due within one year	**20**	(126,420)		(141,811)	
Net current assets			880,694		1,092,283
Total assets less current liabilities			890,170		1,102,624
The funds of the charitable company					
Restricted income funds	**22**		665,779		692,368
Unrestricted funds	**23**		224,391		410,256
			890,170		1,102,624

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved by the Trustees on 22 September 2026.

Signed by:

Charles Barnett

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Charles Barnett

Company number: SC369633

Docusign Envelope ID: DD56AB68-DC25-8328-8141-2A51E6167A52

THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(277,217)		(56,740)
Investing activities					
Purchase of tangible fixed assets		(2,344)		(10,151)	
Proceeds from disposal/(purchase) of investments		296,150		(194,150)	
Investment income received		26,212		43,201	
Net cash generated from/(used in) investing activities			320,018		(161,100)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			42,801		(217,840)
Cash and cash equivalents at beginning of year			643,115		860,955
Cash and cash equivalents at end of year			685,916		643,115

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THE SCOTTISH PROFESSIONAL FOOTBALL LEAGUE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

1 Accounting policies

Charity information

The Scottish Professional Football League Trust is a private company limited by guarantee incorporated in Scotland. The liability of each member in the event of winding up is limited to £1. The registered office is Hampden Park, Glasgow, G42 9DE.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Transfers from some restricted funds to general funds are done annually, which consists of two elements, firstly management fees (agreed with funder) which are taken into the restricted fund and are only released to general funds when the project has been delivered and secondly recharge of agreed salary costs.

Further details of each fund are disclosed in note 22.

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1 Accounting policies **(Continued)**

1.4 Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1.5 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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the support costs related to this activity;
- Expenditure on charitable activities includes project costs and other activities undertaken to further the purposes of the charity and their associated support costs.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time. The allocation of support and governance costs is analysed in note 10.

1.6 Tangible fixed assets

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:

Computer equipment	25% straight line

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.

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1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

The charitable company 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.10 Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 21. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity using the methodology set out in note 21.

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1 Accounting policies **(Continued)**

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Depreciation is estimated based on the useful economic life for each different category of assets. The useful lives of fixed assets are based on the knowledge of senior management.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations	44,738	28,143
Donations in kind	8,641	-
	53,379	28,143

Donations in kind related to donations for the May 2026 Golf Day. This was made up of SPFL Club Jerseys (£2,425), SWPL Jerseys (£750), Golf Course Fourballs (£4,550) and Golf Day Prizes (£916).

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4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Charitable activities						
Projects	122,067	877,061	999,128	172,599	1,050,453	1,223,052

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
FFIT Licences	4,167	20,581

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest on cash deposits	26,212	43,201

7 Other incoming resources

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Recharges	88,038	30,012

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8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Seeking donations, grants and legacies		
Direct costs	60,983	53,251
Support costs	41,749	37,840
	102,732	91,091

9 Expenditure on charitable activities

	Projects 2026 £	Projects 2025 £
Direct costs		
Staff costs	163,994	181,574
Depreciation and impairment	3,209	1,344
Project costs	670,676	831,548
Other costs	277,714	163,059
	1,115,593	1,177,525
Share of support and governance costs (see note 10)		
Support	104,071	91,618
Governance	60,982	53,250
	1,280,646	1,322,393
Analysis by fund		
Unrestricted funds	606,330	490,845
Restricted funds	674,316	831,548
	1,280,646	1,322,393

10 Support costs allocated to activities

		Fundraising 2026 £	Projects 2026 £	Total 2026 £	Total 2025 £
	Basis of allocation				
Staff costs	*Staff time*	41,749	104,071	145,820	129,458
Governance	*Staff time*	60,983	60,982	121,965	106,501

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10 Support costs allocated to activities **(Continued)**

Governance costs comprise:	**2026 £**	**2025 £**
Staff costs	112,539	97,187
Audit fees	8,784	8,190
Trustee Expenses	-	334
Costs of meetings	642	790
	121,965	106,501

11 Net movement in funds

	2026 £	**2025 £**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,784	8,190
Depreciation of owned tangible fixed assets	3,209	1,344

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. No trustees were reimbursed expenses in the year (2025: One trustee reimbursed £334). Trustees waived expenses in the year totalling £611 (2025: £1,408). Trustees' indemnity insurance for the year was £3,019 (2025: £3,713).

13 Employees

The average monthly number of employees during the year was:

	2026 Number	**2025 Number**
	11	12

Employment costs	**2026 £**	**2025 £**
Wages and salaries	375,007	361,570
Social security costs	30,617	30,790
Other pension costs	16,729	15,859
	422,353	408,219

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13 Employees **(Continued)**

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£70-80k	-	1
£80-90k	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	94,228	85,036

14 Government grants

Income from government grants comprise:

FFIT - Scottish Government £269,689 (2025: £269,689), Off the Bench - Scottish Government £211,226 (2025: £241,634), DWP - Kick off your career £Nil (2025: £46,355), Pyrotechnic project £Nil (2025: £10,000) and Matchfit £150,000 (2025: £Nil).

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

15 Taxation

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

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16 Tangible fixed assets

	Computer equipment
	£
Cost	
At 1 June 2025	22,518
Additions	2,344
At 31 May 2026	24,862
Depreciation and impairment	
At 1 June 2025	12,177
Depreciation charged in the year	3,209
At 31 May 2026	15,386
Carrying amount	
At 31 May 2026	9,476
At 31 May 2025	10,341

17 Financial instruments

	2026	2025
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	238,000	534,150

18 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	52,206	40,655
Other debtors	30,992	16,174
	83,198	56,829

19 Current asset investments

	2026	2025
	£	£
Cash on deposit	238,000	534,150

Bank deposits represent term deposits with maturity dates in excess of three months at the Balance Sheet date.

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20 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	5,284	7,165
Trade creditors	64,722	68,192
Other creditors	56,414	66,454
	126,420	141,811

21 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	16,729	15,859

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

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22 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 June 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
Training ground	-	10,005	-	(5,000)	5,005
FFIT - Scottish government	216,701	269,689	(126,433)	(110,657)	249,300
Move and Learn	-	51,827	(46,827)	(5,000)	-
Prostate FFIT	-	10,705	(10,705)	-	-
Festive Friends	-	20,000	(75,541)	55,541	-
FFITer Families	7,964	-	(1,600)	-	6,364
A-Team	9,003	-	-	-	9,003
'442	38,536	-	(5,906)	-	32,630
Fan Engagement	-	50,000	(19,929)	-	30,071
MHAC	-	6,113	(5,113)	(1,000)	-
NHS Tayside FFIT	19,396	-	(19,396)	-	-
Fixed Assets	10,341	-	(3,209)	2,344	9,476
CashBack OTB	58,093	211,226	(187,343)	(58,701)	23,275
James Anderson & Private donor 1 Activity Fund	175,749	-	(12,545)	(80,901)	82,303
Matchfit	-	150,000	(7,806)	-	142,194
Private donor 2: Social Impact Report	15,668	-	-	-	15,668
Kick Off Your Career	10,627	-	-	(7,000)	3,627
Poverty Impact Study	1,620	-	-	-	1,620
Golf Day	6,895	11,847	(9,606)	-	9,136
Game Energy	91,549	78,933	(115,415)	(8,960)	46,107
Pyrotechnics Awareness	30,226	6,716	(26,942)	(10,000)	-
	692,368	877,061	(674,316)	(229,334)	665,779

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22 Restricted funds **(Continued)**

Previous year:	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
FFIT - Scottish government	229,444	269,689	(171,868)	(110,564)	216,701
Move and Learn	34,425	48,836	(78,261)	(5,000)	-
Prostate FFIT	-	17,600	(17,600)	-	-
Festive Friends	-	22,000	(98,774)	76,774	-
FFITer Families	7,964	-	-	-	7,964
A-Team	13,129	-	(4,126)	-	9,003
'442	22,536	20,000	-	(4,000)	38,536
Changing Rooms	-	4,000	-	(4,000)	-
MHAC	218	4,728	(3,946)	(1,000)	-
NHS Tayside FFIT	19,396	-	-	-	19,396
Fixed Assets	310	-	-	10,031	10,341
CashBack OTB	35,189	241,634	(159,089)	(59,641)	58,093
James Anderson & Private donor 1 Activity Fund	372,976	200,000	(214,698)	(182,529)	175,749
SWAF: FFIT UNITS	91	-	-	(91)	-
Private donor 2: Social Impact Report	31,643	-	(15,975)	-	15,668
Kick Off Your Career	18,584	46,355	(40,430)	(13,882)	10,627
Poverty Impact Study	1,620	-	-	-	1,620
Golf Day	4,442	16,144	(11,529)	(2,162)	6,895
Game Energy	-	119,467	(14,478)	(13,440)	91,549
Pyrotechnics Awareness	-	40,000	(774)	(9,000)	30,226
	791,967	1,050,453	(831,548)	(318,504)	692,368

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22 Restricted funds **(Continued)**

Restricted funds comprise:

FFIT – Scottish Government – To provide 13-week physical activity and healthy living courses at SPFL clubs to men and women aged 35 – 65.

Move and Learn – To provide classroom-based sessions on health and well-being followed by physical activity sessions.

Festive Friends – providing a hot meal, festive cheer, connection and support for socially isolated older people in the run up to Christmas

FFITer Families – To deliver a pilot programme, which is a version of Football Fans in Training, designed to address childhood obesity and inactivity in young people.

Poverty Impact Study - To provide learning and development opportunities for the ATC network, tailored to their sector, that will better equip them in pursuit of their charitable objectives.

A-Team - To make football more autism friendly and to increase accessibility at football for young people with autism, through the provision of specialised equipment.

442 – To improve literacy in primary school pupils, increase reading levels and engagement with local libraries.

Changing Rooms - The Changing Room moved to a virtual setting and SAMH sought to provide mental health support for men connected with the project at founding clubs, Hibernian and Heart of Midlothian.

MHAC – Supported by our fundraising day.

Fixed assets – Funding was received for the purchase of new printer/copier and accompanying maintenance support.

CashBack OTB – To work with young people aged 18-24 who have, or have been identified as likely to, take part in anti-social or criminal behaviour.

James Anderson & Private Donor 1 Activity Fund – Remaining balance from COVID-19 related donations used to support various pieces of work as approved by the board, whilst further donations from James Anderson funded our sponsorship of the SPFL Trust Trophy. As agreed with donors, the associated gift aid is used to support the delivery of our strategic charitable objectives.

Prostate FFIT - To pilot the delivery of a bespoke version of Football Fans in Training, aimed at supporting men in treatment for, of recovery from Prostate Cancer.

Private Donor 2: Social Impact Report – To capture and detail the impact of ATC's across Scotland, to demonstrate the positive impact football can have on individuals and communities.

Kick Off Your Career – Funding Received from Department for Work and Pensions for the delivery of an Employability Programme to be delivered at 3 ATC's over a 12 month period.

NHS Tayside FFIT – Supports additional referral pathway for our Football Fans in Training programme.

Golf Day – Fundraising golf day, the profit from which is used to fund out mental health work, particularly, but not exclusively, our mental health awareness training.

Game Energy – Designed to support communities through expert advice, provision of safety equipment and the creation of welcoming Community Hubs offering support with energy costs, housing benefits, and overall wellbeing.

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22 Restricted funds **(Continued)**

SWAF: FFIT UNITS - To support delivery of alcohol awareness sessions as part of our Football Fans in Training Programme.

Pyrotechnics awareness – Courses provided to improve understanding and knowledge of the risks of pyrotechnics, to educate participants, prevent repeat behaviour, and enable individuals to share what they have learned with others.

Fan Engagement - Strengthen relationships between clubs and supporters through community-led projects, consultation and educational campaigns, while promoting positive supporter behaviour, inclusivity, equality, accessibility and safer matchday environments.

Matchfit - Improve early detection of cardiovascular disease by providing accessible heart health checks in football settings, targeting communities experiencing the greatest health inequalities and encouraging positive health behaviours.

Training Ground - Build the skills, knowledge and confidence of club staff and volunteers through learning, networking and professional development opportunities, strengthening clubs' capacity to deliver high-quality community programmes and social impact.

23 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 June 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
General funds	410,256	293,863	(709,062)	229,334	224,391

Previous year:	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	379,152	294,536	(581,936)	318,504	410,256

24 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 May 2026:			
Tangible assets	-	9,476	9,476
Current assets/(liabilities)	224,391	656,303	880,694
	224,391	665,779	890,170

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24 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	-	10,341	10,341
Current assets/(liabilities)	410,256	682,027	1,092,283
	410,256	692,368	1,102,624

25 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

26 Cash absorbed by operations	2026 £	2025 £
Deficit for the year	(212,454)	(68,495)
Adjustments for:		
Investment income recognised in statement of financial activities	(26,212)	(43,201)
Depreciation and impairment of tangible fixed assets	3,209	1,344
Movements in working capital:		
(Increase)/decrease in debtors	(26,369)	1,513
(Decrease)/increase in creditors	(15,391)	52,099
Cash absorbed by operations	(277,217)	(56,740)

27 Analysis of changes in net funds

The charitable company had no material debt during the year.