Charity registration number 01130439

Company registration number 06659482 (England and Wales)

Beyond Sport Foundation

Annual Report and Financial Statements

For the year ended 31 December 2023

Gilberts

CHARTERED ACCOUNTANTS

Beyond Sport Foundation

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Beyond Sport Foundation

Legal and administrative information

Trustees	R Becker A Chalat N Keller J Gleasure K Nascimento A Shabazz C Rogers J Afterman
Charity number	01130439
Company number	06659482
Principal address	110 High Holborn 5th Floor London WC1V 6JS
Registered office	110 High Holborn 5th Floor London WC1V 6JS
Auditor	Gilberts Chartered Accountants Pendragon House 65 London Road St Albans Hertfordshire AL1 1LJ

Beyond Sport Foundation

Trustees' Report (Including Directors' Report)

For the year ended 31 December 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are to promote the use of sport for social change.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period the charity has successfully received funding from corporate and individual donors to fund projects undertaken in the same period. The charity wrote grants to 38 organisations in the period as detailed in note 4.

Financial review

The charity received £2,641,411 (2022 - £1,230,985) of funds in the period. It incurred charitable expenditure in the period of £1,705,554 (2022 - £948,168), and other costs of £769,531 (2022 - £422,945). The closing balance on unrestricted funds and total funds amounted to a deficit of £83,888 (2022 - a deficit of £250,214).

As at the Balance Sheet date the charity has net liabilities of £83,888. Benchmark Sport Holdings Limited, a company with directors that are also trustees of Beyond Sport Foundation, has agreed to provide financial support to the charity so that it can meet its liabilities as they fall due, for at least twelve months from the date of approval of the financial statements.

Based on the above support the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees believe that the company should hold in reserves a sufficient cushion of funds to enable it to continue to exist through a period of reduced income, and should it be necessary to cease to operate and wind up in an orderly fashion. The trustees consider the desirable level of reserves for this purpose to be 6 months of operational expenditure. There is a deficit on unrestricted funds of £83,888 (2022 - a deficit of £250,214). The charity continues to seek funding and the trustees believe that the charity's affairs are uncomplicated and costs can be easily controlled. The trustees are committed toward building the reserves to the required level and based upon financial projections and continued support from related entities the charity will have adequate resources to meet its liabilities as they fall due.

Public benefit requirements

The trustees have referred to guidance in the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Plans for future periods

2023 witnessed continued revenue growth for Beyond Sport in the majority of streams of fundraising secured. The team continued to deliver to its largest partnerships with huge success, while focussing efforts on increasing sourcing of funding that were more sustainable (i.e. multi-year) than previous.

We have continued to enhance our internal governance processes to ensure we are streamlined, transparent and compliant to great effect. We have also taken huge lengths to managing our cost base, ensuring we were able to pay off a large portion of the loan at year end.

As we look ahead, 2024 plans include another scale up in terms of fundraising growth with several new partnerships being secured. Our Board has stepped up its support of the team and we have several plans in place for 2024 that include a fundraising gala and other efforts to utilise the support they can bring.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum of Association dated 23 July 2008. It is registered as a charity with the Charity Commission in England and Wales.

The trustees who served during the year and up to the date of signature of the financial statements, of which N Keller and R Becker are also the directors for the purpose of company law, were:

R Becker	
A Chalat	
N Keller	
M de Carvalho	(Resigned 22 March 2024)
J Gleasure	
K Nascimento	
A Shabazz	
J Teik Oon	(Resigned 9 February 2024)
C Rogers	
J Afterman	
S Moloko	(Resigned 11 December 2023)

Trustees are appointed or reappointed by the Board or at the AGM. New trustees are invited to familiarise themselves with the charity and the context within which it operates by attending a briefing session led by the chairman of the Board. No remuneration is paid to trustees for their service.

Auditor

In accordance with the company's articles, a resolution proposing that Gilberts Chartered Accountants 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.

David Becker

David Becker (Sep 27, 2024 17:02 GMT+1)

R Becker

Trustee

27 September 2024

Beyond Sport Foundation

Statement of Trustees' Responsibilities

For the year ended 31 December 2023

The trustees, who are also the directors of Beyond Sport Foundation 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 charity 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 charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Beyond Sport Foundation

Independent Auditor's Report

To the Trustees of Beyond Sport Foundation

Opinion

We have audited the financial statements of Beyond Sport Foundation (the 'charity') for the year ended 31 December 2023 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 December 2023 and of its incoming resources and application of resources, 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.

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 charity 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.

Material uncertainty relating to going concern

We draw attention to note 1.2 in the financial statements which indicates that while the trustees have a reasonable expectations that the charity will continue in operational existence for the foreseeable future, there is a reliance on external funding from the Benchmark Group. The fact that this funding is not legally binding gives rise to a material uncertainty relating to going concern. Our opinion is not modified in respect of this matter.

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 144 of the Charities Act 2011 and report in accordance with the Act 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.

Explanations as to what extent the audit was considered capable of detecting irregularities, including fraud

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. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed in our approach below:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. There are inherent limitations in the audit procedures noted above, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance, miscellaneous receipt and payments testing, journal entry testing, analytical procedures and obtaining additional corroborative evidence as required. In doing so we evaluate whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
- We recognise that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
- We communicated relevant key laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud and non-compliance with laws and regulations throughout the audit.

We did not identify any key audit matters relating to irregularities, including fraud.

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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Luke Parker ACA (Senior Statutory Auditor)
for and on behalf of Gilberts Chartered Accountants

27 September 2024
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Gilberts Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Beyond Sport Foundation

Statement of Financial Activities
Including Income and Expenditure Account

For the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	**2**	1,485	-	1,485	111,940	-	111,940
Charitable activities	**3**	661,436	1,705,554	2,366,990	170,877	948,168	1,119,045
Other income	**4**	272,936	-	272,936	-	-	-
Total income		935,857	1,705,554	2,641,411	282,817	948,168	1,230,985
Expenditure on:							
Charitable activities	**5**	769,531	1,705,554	2,475,085	422,945	948,168	1,371,113
Net income/(expenditure) for the year/ Net movement in funds		166,326	-	166,326	(140,128)	-	(140,128)
Fund balances at 1 January 2023		(250,214)	-	(250,214)	(110,086)	-	(110,086)
Fund balances at 31 December 2023		(83,888)	-	(83,888)	(250,214)	-	(250,214)

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Beyond Sport Foundation

Balance Sheet

For the year ended 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible assets	**10**		1,870		2,125
Current assets					
Debtors	**11**	630,124		398,060	
Cash at bank and in hand		319,690		305,292	
		949,814		703,352	
Creditors: amounts falling due within one year	**12**	(1,035,572)		(949,560)	
Net current liabilities			(85,758)		(246,208)
Total assets less current liabilities			(83,888)		(244,083)
Provisions for liabilities			-		(6,131)
Net liabilities			(83,888)		(250,214)
Income funds					
Unrestricted funds			(83,888)		(250,214)
			(83,888)		(250,214)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 September 2024

David Becker

David Becker (Sep 27, 2024 17:02 GMT+1)

R Becker

Trustee

Company Registration No. 06659482

Beyond Sport Foundation

Statement of Cash Flows

For the year ended 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**16**		14,398		234,248
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			14,398		234,248
Cash and cash equivalents at beginning of year			305,292		71,044
Cash and cash equivalents at end of year			319,690		305,292

1 Accounting policies

Charity information

Beyond Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 110 High Holborn, 5th Floor, London, WC1V 6JS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As at the Balance Sheet date the charity has net liabilities of £83,888. Benchmark Sport Holdings Limited, a company with directors that are also trustees of Beyond Sport Foundation, has agreed to provide financial support to the charity so that it can meet its liabilities as they fall due, for at least twelve months from the date of approval of the financial statements.

Based on the above support the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Although this expectation is reasonable, the continued reliance on external funding does give rise to a level of uncertainty.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

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

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Trademarks	10% straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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 and cash equivalents include cash in hand anddeposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 and Section 12 of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price 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 fair 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, which include trade and other payables and bank loans, are initially measured at transaction price and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present fair value of the future receipts discounted at a market rate of interest.

1 Accounting policies **(Continued)**

1.10 Taxation

The Charity is exempt from tax on income and gains falling within sections 472-489 of the Corporation Tax Act 2010 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Sponsorship income	Sponsorship income
	2023	**2022**
	£	**£**
Donations and gifts	**1,485**	111,940

3 Income from charitable activities

	Grant income 2023	Total 2023	Grant income 2022	Delegate fees 2022	Total 2022
	£	**£**	**£**	**£**	**£**
Other income	2,366,990	2,366,990	1,111,096	7,949	1,119,045
Analysis by fund					
Unrestricted funds	661,436	661,436	162,928	7,949	170,877
Restricted funds	1,705,554	1,705,554	948,168	-	948,168
	2,366,990	2,366,990	1,111,096	7,949	1,119,045

4 Other income

	2023	2022
	£	£
Service charge income	**147,936**	-
Write back of intercompany loan	**125,000**	-
	272,936	-

5 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Staff costs	**296,929**	196,170
Fundraising & event costs	**215,544**	91,751
Overheads	**59,583**	91,020
Sub contracted consultancy	**196,550**	3,746
Grants payable	**1,705,554**	979,052
Reversal of prior year grant income	**(6,131)**	-
Audit fees	**13,000**	11,600
Profit on foreign exhange	**(5,944)**	(2,226)
	2,475,085	1,371,113
Analysis by fund		
Unrestricted funds	**769,531**	422,945
Restricted funds	**1,705,554**	948,168
	2,475,085	1,371,113

6 Grants payable

	2023
	£
Grants to institutions (79 grants):	
ACE Projects	23,404
Active Community Network	766
America Scores New York	17,021
Asociacion Tarjeta Verde	241
Aspire Cairns Community Limited	11,489
Associacao Nacional de Futebol de Rua	198
Associacio Superaccio	241
Association Kabubu	197
Badu Community CIC	47,519
Barnet Community	15,260

6	Grants payable	(Continued)
	BIGKID	60,000
	BIGKID	827
	Bloomsbury Football Foundation	1,938
	Charity Bounce	34,043
	Charlton Athletic Community Trust	31,625
	Childfund Australia	8,500
	Connect Stars	59,138
	Creating Chances	34,043
	Dallaglio Rugbyworks	40,000
	Dancing Ground	12,766
	Deptford Lionesses	46,971
	Disability Sport Auckland	15,319
	Dragones de Lavapies	241
	Fundacion Futbol Mas Mexico	38,298
	Fundacion Tiempo de Juego	11,100
	Futebol Social	38,298
	Generation Spirit	27,660
	Girls United	13,066
	HR Sports Academy	59,880
	HYPE Merseyside	827
	INSTITUTO ESPORTE EDUCACAO	29,787
	Integration durch Sport und Bildung e.V	832
	Kick Mit Osterreich	438
	L.E.A.D	12,766
	La Nuestra Futbol Femenino	13,066
	Leicester Tigers Foundation	36,000
	Liberi Nantes Asd	172
	Love Futbol	174,787
	Luta Pela Paz	12,766
	Maori Football Aotearoa	29,787
	ML Community	25,368
	Moriarty Foundation	21,277
	Muslimah Sports Association	9,883
	NASSA	17,267
	PeacePlayers	21,277
	Phoenix Community Care	25,840
	Proyecto Cantera Juntos para Mexico AC	8,511
	REMS	34,543
	Shooting Touch	12,766
	Single Homeless Project	60,000
	Skate Aid international	832
	Slum Soccer	28,936
	Southall Community Alliance	41,250
	Spartans Community Football Academy	827
	Special Olympics Arg	23,404
	Special Olympics Australia	25,532
	Special Olympics Brazil	25,532
	Special Olympics GB	21,277
	Special Olympics Mex	23,404

6 Grants payable **(Continued)**

Special Olympics New Zealand	15,319
Sport 4 Life	827
Sport Against Racism Ireland	594
Step Stiftung	832
Stichting Fonds Gehandicaptensport	281
Stichting Life Goals Nederland	281
Street Child United Brazil	12,766
Street Soccer London	12,766
Street Soccer USA	37,449
The Change Foundation	60,000
The Change Foundation	29,787
THe Play Equity Fund	26,132
The Shift Foundation	11,064
The Sports Creative	12,766
Transformacion Social	8,511
UmRio	52,265
United Kidz Sports Development	21,777
Yoga & Sport with Refugees	197
Yousport Asd Aps	172
Youth Run NOLA	12,766
	1,705,554

6 Grants payable **(Continued)**

	2022
	£
Grants to institutions (50 grants):	
ACE Projects	21,186
Amandla GmbH	6,431
Associacio esportiva Rammass	7,187
Badu Community CIC	24,111
Barnet Community	7,630
BIGKID Foundation	20,000
Bloomsbury Football Foundation	5,368
Coaches Across Continents	72,034
Connect Stars	19,713
Dancing Grounds	7,663
Deptford Lionesses	15,657
El Desafio Foundation	8,441
Fight 4 Peace	3,373
Futbol Mas Foundation	16,915
Futbol Social	8,458
Futebol Social	12,712
Generation Spirit	12,734
Girl Power	7,187
Greenhouse Sports	12,712
HR Sports Academy	19,960
instituto esporte	20,339
L.E.A.D. Center for Youth	7,663
La Nuestra Futbol Femenino	8,691
Lead Inc	5,071
League of Tolerance	7,187
Love Futbol	168,963
Luta Pela	5,085
ML Community	12,684
Muslimah Sports Association	4,942
National Coaching UK	15,254
Newham All Star Sports Academy	8,634
Onerio	10,169
Phoenix Community Care	12,920
Play Equity Fund	20,435
Positive Coaching Alliance	43,173
REMS	21,169
Shooting Touch	12,652
Single Homeless Project	20,000
Southall Community Alliance	13,750
Special Olympics	100,237
Sported Foundation	21,186
Street Child	8,458
Street Soccer USA	21,243
Street Soccor	12,712

6 Grants payable **(Continued)**

Te Aud Romania	7,187
The Change Foundation	32,712
The Play Equity Fund	13,548
UK Coaching 2	4,946
UmRio	15,254
Yoga & Sport with Refugees	7,187
Laureus	6,131
	979,052

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No grants were received from trustees in 2023; grants totalling £26,000 were received from trustees in 2022.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	4

Employment costs	2023 £	2022 £
Wages and salaries	**296,929**	196,170

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

	2023 Number	2022 Number
	1	1

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Intangible fixed assets

	Trademarks
	£
Cost	
At 1 January 2023 and 31 December 2023	2,549
Amortisation and impairment	
At 1 January 2023	424
Amortisation charged for the year	255
At 31 December 2023	679
Carrying amount	
At 31 December 2023	1,870
At 31 December 2022	2,125

11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	**577,541**	383,547
Other debtors	**-**	9,918
Prepayments and accrued income	**52,583**	4,595
	630,124	398,060

12 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		**13,934**	20,534
Deferred income		**427,153**	316,119
Trade creditors		**146,587**	3,932
Other creditors		**136,851**	462,468
Accruals		**311,047**	146,507
		1,035,572	949,560

13 Provisions for liabilities	2023	2022
	£	£
	-	6,131

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	**(250,214)**	**935,857**	**(769,531)**	**(83,888)**

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	(110,086)	282,817	(422,945)	(250,214)

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received £147,936 service charge income from a non for profit organisation under same management and incurred £35,436 service charge expenses from Company C under the control of N Keller.

The following amounts included within creditors were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023	2022
	£	£
Company A under the control of N Keller	-	38,206
Not for profit organisation under same management	35,740	232,617
Company B under the control of N Keller	97,258	182,965
Company C under the control of N Keller	139,094	5,116
Company D under the control of N Keller	-	323
Directors loan account	4,539	3,241
	276,631	462,468

The following amounts included within debtors were outstanding at the reporting end date:

	Amounts owed by related parties	
	2023	2022
	£	£
Company B under the control of N Keller	877	-
Company C under the control of N Keller	576	-
Company E under the control of N Keller	-	478
Company F under the control of N Keller	-	9,441
	1,452	9,919

16	Cash generated from operations	2023	2022
		£	£
	Surplus/(deficit) for the year	**166,326**	(140,128)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	**255**	255
	Movements in working capital:		
	(Increase) in debtors	**(232,064)**	(255,440)
	(Decrease)/increase in creditors	**(25,022)**	312,554
	Increase/(decrease) in provisions	**(6,131)**	6,131
	Increase in deferred income	**111,034**	310,876
	Cash generated from operations	**14,398**	234,248

17 Analysis of changes in net funds

The charity had no material debt during the year.

Beyond Sport Foundation
5th Floor
110 High Holborn
London
WC1V 6JS

Gilberts
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

27th September 2024

Dear Sirs

Letter of representation

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Company's financial statements for the year ended 31 December 2023. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General
We have fulfilled our responsibilities as directors under the Companies Act 2006 and as trustees under "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) for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. We have provided you with unrestricted access to all appropriate persons within the Charity, and with all other records and related information requested, including minutes of all management and trustee meetings. All other records and related information, including minutes of all management and trustee meetings, have been made available to you.

The financial statements are free of material misstatements, including omissions and we believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Scope of the audit report
We confirm that we are aware that the audit report given by Gilberts Chartered Accountants is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports)

Regulations 2008, and that the audit work was undertaken so that this report could be prepared and for no other purpose. We confirm that we are aware that Gilberts Chartered Accountants, to the fullest extent permitted by law, do not accept responsibility to anyone other than the Charity and the Charity's trustees as a body, for their audit work, for the audit report, or for the opinions they have formed.

Internal controls and fraud
We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect error and fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities
The Charity has satisfactory title to all assets and there are no liens or encumbrances on the Charity's assets, except for those disclosed in the accounts. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

Accounting estimates
The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial framework.

Loans and arrangements
The Charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Audit adjustments
We approve the attached profit reconciliation which details the audit adjustments made to the financial statements. We believe that the effects of uncorrected misstatements (as set out in the attachment to this letter) are immaterial both individually and in total.

Going concern
We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charity's needs. We also confirm our plans for future actions required to enable the Charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. Having taken into account other loans and sources of finance the directors believe would be available to the Charity, we believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements. We confirm that we have made you aware of all relevant information in connection with your going concern assessment of the audit.

Events since the balance sheet date
All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Transactions with directors
The Charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Related party transactions
Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and

transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of charity law or accounting standards.

We acknowledge the support letters dated 26th April 2024 and 4th September 2024 show balances of £96,571.32 and £71,175.68 owed to Benchmark Sport Limited and Beyond Sport Foundation US respectively. Since this date, the following adjustments have been made:

The amounts owed to Benchmark Sport Limited have increased by £42,522.90.
The amounts owed to Beyond Sport Foundation US have decreased by £35,435.75.

As a result, the amounts owed to Benchmark Sport Limited and Beyond Sport Foundation are now £139,094.22 and £35,739.93 respectively.

Legal claims
We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations
We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make him/herself aware of any relevant audit information and to establish that you are aware of that information.

Benchmark Sport Loan
The charity has amounts owed to Benchmark Sport Limited of £96,571.32 at the year end. We have provided a payment plan, spanning the next five years, to support the payment of these loans.

Benchmark Sport Holdings Limited have agreed to write down the Beyond Sport Foundation UK loan by £125,000 during the year.

Benchmark Service Charge
We believe that the methodologies for calculating the Beyond Sport Foundation and Benchmark Sport Limited service charges are appropriate.

For the Beyond Sport Foundation service charge, this is based on total shared overheads excluding the Benchmark Sport Limited service charge. In 2023, this represented income of £147,935.75.

For the Benchmark Sport Limited service charge, this is based on the proportion of total unrestricted income for Beyond Sport Foundation UK and Beyond Sport Foundation US. In 2023, this represented an expense of £35,435.75.

Yours faithfully

Signed on behalf of the board of directors by

David Becker

David Becker (Sep 27, 2024 17:02 GMT+1)

Name David Becker
Position Trustee

Financial Statements 2024 Final Reviewed

Final Audit Report 2024-09-27

Created:	2024-09-27
By:	Karen Smith (karen@wearebenchmark.com)
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