

Registered number
05664605

Registered Charity
1115222

Sport 4 Life UK

Accounts

30 June 2019

PE | **POLKADOT & ELLIS**
ACCOUNTANTS

Incorporating P&W Social Accountants



Sport 4 Life UK

The report of the trustees for the year ended 30 June 2019

Introduction

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Need, Objectives and Delivery

Need

Unemployment in the UK hits young people especially hard. Living in some of the most deprived wards in the UK makes it very likely for young people to leave school without a qualification. 50% (141,000) of children and 41% (460,000) of residents in Birmingham live in the top 10% most deprived areas in the UK. Only 33% of young people from low income backgrounds achieve the government's target of 5 A* to C GCSEs, and young people without a Level 2 qualification are over twice as likely to be NEET (not in employment, education or training) than those who do. This leaves young people with limited opportunities in life. Birmingham has the highest youth unemployment amongst core cities in the UK at 10.1% and over double the UK average (4.4%). 6,959 young people in Birmingham are claiming Job Seekers Allowance, with thousands more hidden NEETS. This in turn significantly increases the likelihood of young people becoming welfare dependant. Long periods of unemployment make young people 7.9 times more likely to become NEET again. And 24% of all children and dependent young adults in Birmingham are living in a family where no one works. This cycle then continues on to the next generation.

Youth unemployment is not yesterday's problem. Disadvantaged young people are disproportionately likely to be NEET, and too many young people are getting stuck NEET. Even when young people from disadvantaged backgrounds have the equivalent qualifications to their better-off peers, they're still 50% more likely to be out of education and employment in early adulthood. And 75% of young people who are NEET for three months have been NEET for 12 months. Most NEET young people are NEET for the long-term. This has significant consequences, with being long-term NEET linked to poorer health and employment outcomes decades later: a scarring effect.

Despite these challenges, we know young people have a huge amount to offer society - and we are proud to create a better future for young people by improving their employability and key life skills, through our sports-themed personal development programmes.

*From the Index of Deprivation 2015, Office of National Statistics, Impetus, End Child Poverty, Child Poverty Commission, Birmingham City Council, and House of Commons Library.

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The report of the trustees for the year ended 30 June 2019

Objectives, aims and significant activities

Sport 4 Life UK (S4L) believes in a level playing field where every young person has the opportunity to create a better future for themselves.

S4L is proud to provide the opportunity for young people aged 11 - 29 to prepare for, and move into, sustained education, employment, or training by improving their employability and key life skills - through its sports-themed mentoring and training services.

Following a strategic review throughout 2018/19 into S4L's impact management, key services, and delivery model, the organisation went through a resultant operational staffing re-structure and implemented a new model towards the end of the year.

S4L is moving away from a programme-based 'one size fits all' approach, towards a more young person centred, tailored and bespoke mentoring model. Based on internal and external evidence, pilot delivery, and key consultation, moving towards this new approach will: (i) increase impact with our beneficiaries, (ii) be more efficient (by providing activities and services on a needs-led basis), (iii) be more conducive with future commissioning and funding opportunities, (iv) remove enrolment delays, so we can start working with new young people immediately, (v) better support those beneficiaries who are hard-to-reach and furthest away from the job market, (vi) allow for geographical expansion within the region, (vii) align to skill sets within the team, and (viii) allow us to work closer with schools.

Our impact work, and targets, now focuses on quality not quantity. Our measure (and use of an industry standard tool) for life skills has a more stringent threshold to count as a tangible outcome, and is therefore more valid. Similarly, job outcomes have a new internal evidence threshold level, which helps to ensure that the impact is both valid and sustainable. The new delivery model is targeted and needs-led, and so will not deliver services or activities to young people who do not need it. It's tailored and bespoke and is therefore more efficient and impactful.

More information can be found on our website, and our **2019 Impact Report**, but the outline of the new service delivery is shown below:

Recruitment and Outreach

Young people are recruited into S4L through a range of referrals, including: (i) partner organisation (including the Job Centre Plus), (ii) sport engagement sessions, (iii) community outreach and (iv) digital platforms. Following this, young people go through a structured in-take and needs assessment, and are profiled to determine their eligibility, their needs and barriers, and establish the tailored route that they will take through the model and services.

Engagement

All young people then progress onto a qualified Employability Mentor's caseload (delivered by our 'Mentoring' team). One-to-one mentoring is the key service that runs throughout a young person's journey with S4L, and covers: action plans, employability support, mentoring and key personal development.

Following this, and on a needs-led basis, young people then progress onto group-based 'Training' activities (delivered by our 'Training' team), which include:

- Accredited Qualifications
- Employer Encounters (including formal mock interviews)
- Structured Sport
- Youth-led Social Action
- NCS (National Citizen Service)

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The report of the trustees for the year ended 30 June 2019

Progression

The bespoke package of mentoring support and training activities support S4L beneficiaries into meaningful and sustainable progression and impact, that is fully evidenced. NEET (not in employment, education or training) young people (aged 16 to 29) progress into employment, education or training, and EET (currently in employment, education or training) young people (aged 11 to 18) progress within employment, education or training.

S4L supports all beneficiaries following their progression, to ensure that the impact is sustained. S4L works directly with beneficiaries for up to 12 months.

Our activities and services support these young people to: (i) transform their key life skills (motivation, self-esteem, communication, behaviour and teamwork) and (ii) improve their employability (NEET to EET* progressions - including job outcomes, accredited qualifications, and employability skills).

*Re-engaged with employment, education or training

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

Achievement & Impact

Please see our 2019 Impact Report for more information and insight.

In 2018 -2019, S4L engaged 967 young people (457 through TEENS, 277 through NEETS and 233 through structured sport sessions). 258 young people meaningfully engaged with the TEENS programme and 206 meaningfully engaged with the NEETS programme. 306 of these 464 young people achieved a combined 491 outcomes, as outlined below:

- 129 young people progressed from NEET to EET
- Of these, 67 achieved a sustained job outcome
- 139 young people gained an accredited qualification
- 223 of 257 young people significantly improved their life skills

Financial Review

S4L is in a stable financial position, and the organisation's finances are managed effectively. The Board aims to maintain unrestricted reserves equivalent to three months of total expenditure, in order to provide sufficient resources in the event of adverse circumstances. The Directors also review the controls over key financial systems, as outlined in the Financial Policy, on an annual basis. S4L raises its funds through grants, contracts, trusts and donations.

Reserves Policy

Following a strategic review into the organisation's financial management and reserves policy, the board has approved a shift from a reserves target of 6 months unrestricted expenditure to 3 months total expenditure. This provides a greater protection for the charity's core services, as well as a higher target and thus increased security for future growth.

Future Plans

S4L plans to maintain, improve, and develop its charitable activity over the next 12 months, and to continue to manage the charity in a prudent manner which will ensure the long-term sustainability of the organisation. In line with the organisation's 'Impact Report 2019', S4L has committed to improvement over the next year, by:

- Successfully implementing the new delivery model
- Engaging and supporting more female participants
- Expanding into the West Midlands (from the city of Birmingham)
- Increasing transparency and accountability on the work we do and the impact we achieve

Sport 4 Life UK

The report of the trustees for the year ended 30 June 2019

Structure Governance and Management

Governing document and charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 3rd January 2006, amended by special resolution on 18th April 2006, and registered as a charity on 11th July 2006. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The business of the company is managed by the Board of Directors who are also the Trustees. Currently the company has seven Trustees (five during 2018/19) – Hitesh Patel, Dr Richard Medcalf, Katrina Cooke, Max McLoughlin, Daniel Paget, Alexandra Ireland and Thomas Crane. Under these Articles, members are appointed by the Board of Directors. All Trustees receive ongoing training and a full induction to S4L. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required. The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk. The Trustees can also confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the public benefit guidance published by the Commission.

Recruitment and appointment of new trustees

Trustees are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the management and development of the charity.

Organisational structure and decision making

The charity is managed by a Board of Directors who are also Trustees. All trustees are members of the charity. A CEO is appointed by the trustees to administer day-to-day activities. The organisation also adheres to a structured 'Conflict of Interest policy'.

Induction and training of new trustees

All Trustees receive ongoing training and a full induction to S4L. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required.

Risk management

The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

Sport 4 Life UK
The report of the trustees for the year ended 30 June 2019

Reference and Administrative Details

Registered Company number
05664605 (England and Wales)

Registered Charity number
1115222

Registered office
Suite 2B
Morcom House
Ledsam Street
Ladywood
Birmingham
B16 8DN

Trustees
Hitesh Patel - Chair
Alexandra Ireland (appointed 12.07.19)
Thomas Crane (appointed 12.07.19)
Katrina Cooke
Max McLoughlin
Dr Richard Medcalf
Daniel Paget

Key Personnel
CEO & Company Secretary
Tom Clarke-Forrest

Independent examiner
Brett Welch FCA
Chartered Accountant
P&W Social Accountants
10 Newent Road
Northfield
Birmingham
B31 2ED

Bankers
The Co-operative Bank
Barclays Bank
Virgin Money
CAF Bank
Cambridge & Counties Bank

Sport 4 Life UK
The report of the trustees for the year ended 30 June 2019

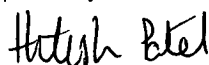
Statement of Trustees' Responsibilities

The trustees (who are also the directors of Sport 4 Life UK for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 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. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 November 2019 and signed on its behalf by:



H Patel
Director and Trustee

**Independent Examiner' Report to the Trustees of
Sport 4 Life UK**

Respective responsibilities of charity trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail; or to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Brett Welch FCA
Chartered Accountant
P&W Social Accountants
The Barn
173 Church Road
Northfield
Birmingham
B31 2LX

Sport 4 Life UK
Statement of Financial Activities
incorporating an Income and Expenditure Account
Year Ending 30 June 2019

	Notes	Current year Unrestricted Funds 2019 £	Current year Designated Funds	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Income & Endowments						
Donations & Legacies	2	21,498	-	-	21,498	30,110
Income from charitable activities	3	342,092	-	376,296	718,388	787,280
Investment income	4	2,083	-	-	2,083	5,066
Total income		365,673		376,296	741,969	822,456
Expenditure						
Cost of raising funds	5	36,293	-	-	36,293	36,301
Expenditure on charitable activities	6	274,848	-	379,058	653,906	712,330
Total expenditure		311,141		379,058	690,199	748,631
Net Income for the year		54,532	-	(2,762)	51,770	73,825
Transfers between funds	15	(2,762)	-	2,762	-	-
Transfer to designated Funds		(30,000)	30,000	-	-	-
Net income after transfers		21,770	30,000	-	51,770	73,825
Net movement in funds		21,770	30,000	-	51,770	73,825
Reconciliation of funds:-						
Total funds brought forward		172,754	-	-	172,754	98,929
Total funds carried forward		194,524	30,000	-	224,524	172,754

* Please see note 16 for prior year comparative

Sport 4 Life UK**Registered number:**

05664605

Balance Sheet**as at 30 June 2019**

	Notes	2019 £	2018 £
Fixed Assets			
Tangible fixed assets	11	6,638	
Current assets			
Debtors	12	53,991	37,970
Investments held as current assets			
Cash at bank and in hand		232,047	212,452
		<u>286,038</u>	<u>250,422</u>
Creditors: amounts falling due within one year	13	(68,152)	(77,668)
Net current assets		<u>224,524</u>	<u>172,754</u>
The funds of the charity			
Restricted revenue funds	15	-	-
Unrestricted funds	15	194,524	172,754
Designated funds	15	30,000	-
		<u>224,524</u>	<u>172,754</u>

The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The income and expenditure account has not been delivered to the Registrar of Companies.

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by order of the board of trustees on 29 November 2019 and signed on its behalf by:



H Patel
Trustee

Sport 4 Life UK
Notes to the Accounts
Statement of Financial Activities

1 Accounting policies

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer Equipment	over 3 years
Fixtures and Fittings	over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the transaction price).

Debtors

Debtors are measured at their recoverable amount at the balance sheet date.

Income

All income is recognised in the statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Pension Costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

2 Donations and Legacies	Current year Unrestricted 2019	Current year Restricted 2019	Current year Total Funds 2019	Prior Year Total Funds 2018
	£	£	£	£
Donations from individuals	7,193	-	7,193	8,488
Donations from Corporates	6,805	-	6,805	9,372
Other Donations and Legacies under £2,500	-	-	-	2,650
Raise Your Hands	7,500	-	7,500	9,600
	-	-	-	-
Total Donations and Legacies	21,498	-	21,498	30,110

3 Total Income from charitable activities	Current year Unrestricted 2019	Current year Restricted 2019	Current year Total Funds 2019	Prior Year Total Funds 2018
	£	£	£	£
Grants from non-public bodies to fund charitable activities				
Other funders	1,470	-	1,470	285
Awards for All	19,490	-	19,490	-
National Lottery Community Fund	10,000	91,750	101,750	103,000
Birmingham Airport	2,132	-	2,132	-
Clarion Housing	5,000	-	5,000	5,000
Children in Need	6,250	35,490	41,740	37,240
Comic Relief	-	33,333	33,333	33,333
Common Goal Fund	-	-	-	3,778
Streetfootballworld	29,527	-	29,527	1,088
Erasmus & Monitor	14,849	-	14,849	-
Football for Hope	-	-	-	49,852
Heart of England Community Foundation	3,406	11,200	14,606	-
Impact for Growth	36,325	-	36,325	13,450
Laureus Sport For Good Foundation	-	22,495	22,495	-
Lloyds Foundation	15,000	-	-	-
Marks and Spencer	339	-	339	-
StreetGames	-	-	-	2,000
RBS Skills and Opportunities	-	-	-	10,000
West Midlands Police	-	-	-	3,200
Youth Investment Fund	22,000	74,250	96,250	88,000
	-	-	-	-
Total grants	165,788	268,518	419,306	350,226

3 Total income from charitable activities(continued)

	Current year Unrestricted 2019 £	Current year Restricted 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Trust and Foundation grants from non-public bodies to fund charitable activities				
CAF	-	-	-	5,000
Charles Hayward Foundation	-	10,000	10,000	15,000
Edward Cadbury Charitable Trust	3,000	1,000	4,000	4,000
Esmee Fairbairn	-	-	-	30,000
Garfield Weston Foundation	20,000	-	20,000	-
Grantham Yorke Trust	5,000	-	5,000	2,500
Henry Smith Charity	4,000	21,000	25,000	20,000
National Express Foundation	-	-	-	5,000
Norton Foundation	-	6,000	6,000	-
Paul Hamlyn Foundation	20,000	-	20,000	-
Peter Harrison Foundation	-	-	-	5,250
PIMCO Foundation	-	-	-	17,150
Roger & Douglas Turner Charitable Trust	3,000	-	3,000	3,000
Roughley Trust	-	2,000	2,000	-
Santander Foundation	4,200	-	4,200	-
Souter Charitable Trust	5,000	-	5,000	5,000
St James Place	4,000	16,000	20,000	16,000
The Allan and Nesta Ferguson Charitable	7,500	-	7,500	-
The Dulverton Trust	-	20,000	20,000	20,000
The Eveson Charitable Trust	-	-	-	5,000
The JD Foundation	19,550	-	19,550	12,490
The Saintbury Trust	4,000	-	4,000	3,000
The Sheldon Trust	-	10,000	10,000	-
29th May 1961 Charitable Trust	3,000	-	3,000	-
Other grants under £2,500	11,915	3,000	14,915	8,434
Total Trust and Foundation grants	<u>114,165</u>	<u>89,000</u>	<u>203,165</u>	<u>176,824</u>
Income from charitable trading	62,139	18,778	80,917	260,230
Total income from charitable activities	<u>342,092</u>	<u>376,296</u>	<u>703,388</u>	<u>787,280</u>

4 Investment Income	2019	2018
	£	£
Bank account interest	2,083	5,066
5 Cost of raising funds	2019	2018
	£	£
Staff costs	36,293	35,479
Cost of fundraising activities	-	822
	<u>36,293</u>	<u>36,301</u>
 6 Charitable activities costs		
	2019	2018
	£	£
Direct costs (note 7)	558,768	637,955
Support costs (note 8)	95,138	74,375
Total	<u>653,906</u>	<u>712,330</u>
 7 Direct costs of charitable activities	2019	2018
	£	£
Staff costs	470,071	511,869
Travel and subsistence	23,514	28,020
Marketing and advertising charitable activities	5,091	10,469
Volunteer costs	7,212	5,345
Project delivery and resource costs	49,713	77,431
Total direct spending	<u>555,601</u>	<u>633,134</u>
Charitable trading	3,167	4,821
Total costs of charitable activities	<u>558,768</u>	<u>637,955</u>
 8 Support costs for charitable activities	2019	2018
	£	£
Employee costs not included in direct costs	2,840	3,404
Premises Expenses	39,879	29,797
Administrative overheads	16,824	17,531
Consultancy fees	35,595	22,753
	<u>95,138</u>	<u>73,485</u>
Governance costs		
Examination fee	-	750
Trustee's Expenses (note 9)	-	140
	<u>95,138</u>	<u>74,375</u>
 9 Trustees' Remuneration and Benefits	2019	2018
	£	£
Travel Expenses	-	140

Neither the trustees nor any persons connected with them have received any remuneration from the charity, either in the current or prior year.

10 Staff Costs

	2019 £	2018 £
Gross Salaries	457,209	458,059
Employer's National Insurance	39,630	43,808
Pension	9,525	10,002
Total salaries, wages and related costs	506,364	511,869

The average number of employees during the year was as follows:

	2019 £	2018 £
Full time equivalents	18	20

No employees received emoluments in excess of £60,000

11 Tangible fixed assets

	Fixtures and Fitting £	Computer Equipment £	Total £
Cost			
At 1 July 2018	-	5,679	5,679
Additions	513	9,341	9,854
At 30 June 2019	513	15,020	21,212
Depreciation			
At 1 July 2018		5,679	5,679
Charge for year	103	3,114	3,217
at 30 June 2019	103	8,793	14,575
Net book value			
At 30 June 2019	410	6,227	6,637

12 Debtors

	2019 £	2018 £
Trade debtors	30,914	37,970
Prepayments and accrued income	23,077	-
Total debtors	53,991	37,970

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	17,541	8,251
Accruals	3,924	1,211
Deferred Income (note 14)	46,687	68,205
Total creditors	68,152	77,667

14 Deferred Income

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
APM	-	-	7,816	7,816
Awards For All	9,490	(9,490)	-	-
Henry Smith Charity	25,000	(25,000)	-	-
Birmingham Airport Trust	2,132.00	(2,132)	-	-
Marks & Spencer	-	-	3,871	3,871
Norton Foundation	3,000	(3,000)	-	-
Raise Your Hands	-	-	7,500	7,500.00
Stockfield Community Association	1,083	(1,083)	-	-
Youth Investment Fund	27,500	(27,500)	27,500	27,500
Total Deferred Income	<u>68,205</u>	<u>(68,205)</u>	<u>46,687</u>	<u>46,687</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance.

15 Fund Balances

	Opening balance	Net movement in funds	Transfers between funds	Balance at year end
	£	£	£	£
Restricted Funds				
EET Service	-	(2,762)	2,762	-
NEET Service	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>(2,762)</u>	<u>2,762</u>	<u>-</u>
Unrestricted Funds	172,754	54,532	(32,762)	194,524
Designated Funds				
Restructuring Costs	-	-	30,000	30,000
Total Charity Funds	<u>172,754</u>	<u>51,770</u>	<u>-</u>	<u>224,524</u>

Net movements included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Restricted funds			
EET Service	143,668	(146,430)	(2,762)
NEET Service	232,628	(232,628)	-
	<u>376,296</u>	<u>(379,058)</u>	<u>(2,762)</u>
Unrestricted funds	365,673	(311,141)	54,532
	<u>741,969</u>	<u>(690,199)</u>	<u>51,770</u>

15 Fund Balances (continued)

The purposes for which the funds are held by the charity are:

Restricted Funds**EET Service**

Sports-themed mentoring based services for young people aged 11 to 18 who are currently in education, but at risk of becoming NEET. Intervention includes structured one-to-one mentoring, accredited qualifications, employer encounters and youth-led social action.

NEET Service

Sports-themed mentoring based services for NEET young people aged 16 to 29. Intervention includes structured one-to-one mentoring, accredited qualifications, employer encounters (including mock interviews) and youth-led social action.

Unrestricted funds

These funds are held for the objectives of the charity, and to provide free reserves for future activities, and, subject to charity legislation are free from all restrictions on their use.

Designated Funds

£30,000 of the unrestricted funds are held as 'Designated Funds'. Following the internal re-structure in late 2018/19 and the resultant new delivery model, there are a number of associated transition costs to effectively implement these changes. These include redundancy payments, recruitment for new positions, learning and development, and other related costs.

16 Prior year comparative of financial statement activities

	Notes	Unrestricted	Restricted	Total Funds
Income & Endowments				
Donations & Legacies	2	30,110	-	30,110
Income from charitable activities	3	407,413	379,867	787,280
Investment income	3	5,066		5,066
Total Income		442,589	379,867	822,456
Expenditure				
Cost of raising funds	4	36,301	-	36,301
Expenditure on charitable activities		323,688	388,642	712,330
Total expenditure		359,989	388,642	748,631
Net Income for the year		82,600	(8,775)	73,825
Transfers between funds		(8,775)	8,775	-
Net Income after transfers	14	73,825	-	73,825
Net movement in funds		73,825	-	73,825
Reconciliation of funds:-				
Total funds brought forward		98,929	-	98,929
Total funds carried forward		172,754	-	172,754

17 Ultimate Controlling Party

The charity is wholly under the control of the board of Trustees.

18 Related Parties

James Forrest (brother of CEO Tom Clarke-Forrest) received £6,007 (as a sub-contractor) for the writing of a sports-themed employability toolkit in partnership with streetfootballworld (partner). This contract was managed by Saad Mohammed (Research & Impact Manager) to remove Tom Clarke-Forrest (as a related party) from the process.

There were no outstanding balances at the year end.