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Sport Changes Life Foundation

Report and Accounts

31 March 2022

Company Registration Number: NI611158

Charity Registration Number: 103044

**SPORT
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Sport Changes Life Foundation

Report and accounts for the year ended 31 March 2022

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Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- Sport Changes Life Foundation.

The charity is also known by its operating name, Sport Changes Life.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103044.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

The School

78 Mersey Street, Belfast

Northern Ireland, BT4 1EY

Telephone 02890 454964

Email Address info@sportchangeslife.com Web address www.sportchangeslife.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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Trustees' Annual Report for the year ended 31 March 2022

The Trustees in office on the date the report was approved were:-

Dr D Brennan
Mr A J Gibson
Mr M J Marais
Mr N McCullough
Mrs J McNeill
Mr A T Robinson
Dr S Tharmaratnam
Ms C Waterworth
Mr A Larkin

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The charity's objects ("Objects") are specifically restricted to the advancement of education and to promote capacity building among young people from socially and economically disadvantaged communities (hereinafter called the "beneficiaries") in Northern Ireland and its environs in the Republic of Ireland (hereinafter called the area of "benefit") without distinction of age, gender, sexual orientation, disability, race, ethnic origin, political, religious or other opinion by associating the statutory authorities, voluntary organisations, academic institutions and the beneficiaries in the area of benefit in a common effort through sport, education and other recreational activities to develop their physical fitness, mental and emotional capacities so that they may grow to full maturity as individuals and citizens and that their conditions of life may be improved and ancillary to this:

a) to provide or make arrangements for the provision and co-ordination of volunteers from the United States to work within the area of benefit to support the work of the charity with the added benefit that such volunteers shall be empowered and motivated to work in and develop community programmes in the United States on their return;

b) to enable, assist and encourage the education of volunteers in leadership, coaching and organisation of sport and physical recreation for the benefit of the beneficiaries;

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- c) educate the beneficiaries to encourage them to follow a more active and healthier lifestyle, to grow their confidence and raise their aspirations;
- d) develop young leaders within the beneficiaries through integration and togetherness and build community involvement to ensure long-term sustainability; and
- e) to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The main activities undertaken in relation to those purposes during the year

Programme aims are:

- To engage with disadvantaged young people and offer them an alternative to anti-social behaviour and offending and stop the cycle of a lifetime in the criminal justice system.
- To raise the aspiration of young people to reach their full potential and become the best that they are capable of becoming and support them on their journey to ultimately gaining and sustaining employment.
- Improve lifestyles and health and well-being in both young and old. Sport Changes Life have been developing active ageing programmes developing active lifestyles and taking them away from loneliness.
- Programme results for the past year have been attached, supporting participation and numbers.

The main activities undertaken during the year to further the charity's purpose for the public benefit

Sport Changes Life Foundation is more than a programme, it is a means by which we can help mentor young people, engage and signpost them to existing agencies and organisations and create a bridge to enable them to take hold of their lives. It does not seek to duplicate any existing provision, but to complement and work in partnership.

The charity proposes to actively promote and engage in a range of community projects incorporating sport, good relations and an interactive multimedia design (IMD) curriculum designed to raise their life aspirations and improve their: -

- Motivation, attitude, self-confidence and belief
- Personal development
- Team working skills
- Leadership skills and active citizenship skills

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The charity provides advice, support and guidance for young people in community groups, schools and colleges through such means as:

- Outreach sports coaching sessions using Sports mentors and Victory Scholars
- Face to face support for young people with Sports mentors and Victory Scholars
- Provision of resources to access training and support programmes

Those who benefit from our activity include:

- Individual young people
- The community and community groups
- Schools, colleges, universities
- Employers
- US university students - Victory Scholars
- Employers

Below are some of the organisations Sport Changes Life has worked with to deliver services to young people.

- The Executive Office
- Antrim & Newtownabbey Borough Council
- Summerhill Foundation
- Department of Justice
- Ulster University
- Youth Justice Agency
- The Princes Trust
- NE College of FHE
- FASA
- Jobs and benefits office
- Schools
- Housing Associations
- Probation Board NI
- Community Groups
- PSNI
- Legal Advisors

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Sport Changes Life engages youth who are not in education, employment or training through positive activities designed to increase confidence, raise aspirations and offer pastoral care and support. Selected jointly by community groups and the PSNI, many young people will benefit from our eHoops programme. Improving their team working skills, leadership skills, active citizenship skills and self-esteem. This is achieved through bespoke curriculums that enable the team to deliver accredited qualifications for the professional development of young people.

Through our Victory Scholar Programme, Sport Changes Life gives US collegiate scholar-athletes from diverse socio-economic backgrounds the opportunity to pursue advanced study in graduate programmes at universities across the island of Ireland while continuing to play their sport, coaching and mentoring young people in neighbouring local communities and gaining valuable work-life experience through internships, partnerships and friendships, cultural exchange and enrichment.

In order to achieve this, programmes are developed to meet the needs of young people, tailored to each group. The key to the success of the programme is the time committed to the engagement of groups facilitates the opportunity for Sport Changes Life to 'tailor' programmes to meet the specific needs of the group they are working with.

We firmly believe that through our programmes, we are fulfilling our aim to raise the aspirations of young people through sporting excellence, vocational and academic achievement and personal development.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives

To establish the Sport Changes Life Foundation as a leading provider of sport-led personal development support for young people and older adults in Northern Ireland.

To develop sustainable funding streams to support the long-term delivery of our programmes.

To continue to build partnerships with key stakeholders in the community, including local councils, schools, and businesses.

To expand our programmes to reach more disadvantaged communities and individuals.

To measure and evaluate the impact of our programmes to ensure that we are making a positive difference in the lives of the individuals we serve.

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How the activities undertaken during the year contributed to the achievement of the aims and objectives

The current programmes portfolio is designed to establish the Sport Changes Life Foundation as a leading provider of sport-led personal development support for young people and older adults in Northern Ireland. Continuously seeking for sustainable funding streams will support the long-term delivery of our programmes, and our current partnerships with key stakeholders in the wider community has enabled us to expand our reach to more underserved communities and individuals. Measuring and evaluating the impact of our programmes which will ensure that we are making a positive difference in the lives of the individuals we serve. The delivery statistics for the year are contained in the section of the report entitled "The difference the charity's performance during the year has made to the beneficiaries of the charity".

The main achievements and performance of the charity during the year

Victory Scholars

Sport Changes Life brings sport and education together in youth development programs that inspire young people to create a better future for themselves. Our Victory Scholar Programme is a unique and empowering opportunity for American NCAA student athletes to extend their education to post graduate level whilst helping us deliver innovative and inspirational youth development programmes. These programmes motivate and inspire young people living in local communities to look to a brighter future. Our Scholars also get the opportunity to continue to play their sport they love.

Our last academic intake (2021/22) had seen our Sport Changes Life family welcomed 11 Victory Scholars to our programme, spread across 7 different universities in Ireland.

With our Victory Scholar alumni network, boasting 178 student-athletes, our Sport Changes Life family continues to grow allowing us to help continue to mentor and support more young people across the island of Ireland. The Victory scholarship programme, works in partnership with Universities throughout Ireland, North and South, supporting Youth Engagement Programmes daily. The victory scholarship programme brings sporting role models, usually college basketball players, to Northern Ireland to study for a Master's degree and work with disadvantaged young people. SCL uses Victory Scholars as a catalyst for change in the participants' lives.

As a foundation we were proud to have persisted with the programme in light of the ongoing Covid-19 pandemic and although at times proved challenging, we successfully managed and co-ordinated 11 deserving student-athletes to a life changing experience in Ireland over the last academic year.

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eHoops

The objective of the eHoops Youth Engagement Programme is to activate a collaborative and innovative approach to address the issue of disengaged young people with multiple barriers to education, employment and training. We ran 2 x 24 eHoops sports development programmes in North and West Belfast funded by The Executive Office and 1 x 12 programme funded by the Department of Communities with young people in care from across greater Belfast and proved to be successful in integrating young people from different backgrounds using sport as a tool. The programmes enabled 32 young people to achieve OCN level 1 qualifications in good relations and 17 young people in care to have the same opportunity as others to participate in community based initiatives.

The success of the programmes can be attributed to the use of sports as a common ground to bring young people from different communities together, promoting team spirit, cooperation and healthy competition all under the guidance of our team of sport mentors. The programmes provided a safe and inclusive environment for young people to learn and socialise, fostering good relations and understanding among the participants.

The OCN level 1 qualifications in good relations further enhanced the participants' skills and knowledge in building positive relationships with people from different backgrounds. These qualifications can be used to enhance the participants' employability and personal development opportunities.

Overall, the 3 programmes have been a positive example of how sport can be used to promote social inclusion, diversity and understanding among young people from different backgrounds.

Educational Hubs

We have not ran our educational hubs this year as we concentrated rolling out the Honour Roll Programme which can include extra curricular activity.

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Active Ageing Programme

The Active Ageing Programme has shown steady growth over the last 12 months, expanding its operations to cover four different sites in the Antrim and Newtownabbey Borough Council area and an additional site in Belfast with Jigsaw NI. The programme continues to utilise sport and physical activity to help individuals become more active, establish social connections, and enjoy the numerous physical and mental benefits of regular exercise.

The programme's success can be attributed to its ability to offer bespoke exercise classes, and a variety of sports activities that cater to the needs of older individuals with differing ability levels. The Active Ageing Programme provides participants with opportunities to learn new skills, engage with others, and participate in physical activity in a safe and supportive environment. Our team of Sport Mentors act as a valuable resource to the sessions by becoming a friendly face to some participants who may not see another family relative or friend until the next session. Furthermore the programme has allowed older adults to connect with the world again as we navigate away from the Covid-19 pandemic. We have decided not to return to nursing homes until a time it presents itself safer to do so.

As a result of the programme's growth, the foundation has been able to assist more older adults in improving their health and well-being, as well as their quality of life. The initiative has also enabled individuals to build social connections, which has resulted in a sense of community and belonging.

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Future 4 one to one mentoring programme

Staff have put together a 24 week online mentoring programme for young people that will support and guide young people through life issues and ultimately the impact of on physical and mental health. This will be a revamp of the Future 4 programme and aligns closely to its goals and purpose of creating a positive pathway to a brighter future for young people.

It is a mentoring programme of 24 weeks where young people aged 16-30 can be connected with our team of experienced mentors to help them raise their aspirations, increase their confidence, overcome any issues they may be experiencing and to work towards their goals.

This work has been supported by St. James Place Foundation. At the end of this year the team have been exploring ways to improve the service and complete journey pathways by offering employment opportunities and training to help our young people be in a better mindset to take up employment opportunities. By providing young people with one-to-one mentoring we are helping them achieve their full potential and believe this is an effective approach to helping young people overcome obstacles and achieve success in their lives.

The Future 4 programme continues to provide a safe and supportive environment for young people to learn and grow. Our sport mentors offer guidance and support in a non-judgmental way, helping young people develop the skills and confidence needed to succeed.

In 21/22, 67 young people have reported that the programme has helped them develop new skills, set goals, and overcome challenges to having a sense of purpose.

The mentoring programme is still based around 5 phases of;

- o Hope
- o Resilience
- o Positivity
- o Success
- o Future

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Honour Roll Programme

Over the past 12 months, we have been running the Honour Roll programme in 23 primary schools in Northern Ireland aimed at supporting P7 pupils through their transition to secondary school. The programme, is sport-led and delivers personal development support that aligns with the PDMU curriculum.

The programme has been a resounding success, with 1,082 pupils benefitting from the support offered. The programme has helped pupils gain a better understanding of health and well-being, foster good relationships, and alleviate any fears associated with moving to secondary school.

The use of sport as a tool to deliver personal development support has proven to be highly effective. The programme has enabled pupils to engage in physical activity while also providing opportunities to develop important life skills. The personal development support offered has helped pupils build self-confidence, resilience, and a sense of purpose, which are vital skills for navigating the transition to secondary school and beyond. The programme has been funded by several housing associations (Connswater Homes, Clanmil Housing, Apex Housing Association & Radius Housing) through their shared housing schemes and the 'Housing for All' strategy. We are proud of these partnerships and continue to form a better working relationships as we move forward for better accountability and efficiency.

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The difference the charity's performance during the year has made to the beneficiaries of the charity and to wider society

Sport Changes Life Programme delivery statistics 2021-2022:

Participating Youth

- 1.eHoops used as a vehicle to enhance understanding of the positive values of sport.
- 2.Inspired older people to participate in sport and live a healthy lifestyle with positive choices
- 3.Increased opportunities for youth from disadvantaged backgrounds to access world class sporting facilities via programme participation.
- 4.Inspired youth from disadvantaged backgrounds to come together, play together and socialise together regardless of beliefs but also to receive personal individual support.
- 5.Honour roll programme used to re-engage young people with the reality of education and their transitional development

Progress/Outcomes

- 1.Delivered 3 eHoops programmes at Ulster University, giving 49 young people access to the world class sporting facilities.This was a hybrid approach of both physical and online sessions.
- 2.Delivered over 264 sessions and 480 hours of contact time with older adults across belfast and ANBC.
- 3.Delivered our Future 4 one to one mentoring project to 67 young people
- 4.Delivered the Honour Roll Programmes to 23 primary schools across Greater Belfast with 1082 young people impacted.

Participating Scholars

- 1.To up skill scholars via a dedicated training programme.
- 2.To engage scholars in a project which rewards and recognizes active citizenship
- 3.SCL will attempt to utilise Scholars as sporting role models and University ambassadors
- 4.To provide scholars with access to post graduate opportunities

Progress/Outcomes

- 1.All Victory scholars successfully completed a 10 day training and induction programme.
- 2.They passed all assessments required for coaching and outreach in the community.
- 3.The scholars were incredibly well received by participants in sports outreach programmes as well as programme partners.
4. Two scholars pursued professional development opportunities through a business internship in Dubai with Falcon Associates.

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Participating Communities

- 1.Partnership approach with local community workers, statutory bodies and NGB's.
- 2.Introduce new programme to communities
- 3.Provide opportunities for community workers to be involved in training
- 4.Provide a new approach for communities to develop the use of sport and physical activity as a diversionary educational tool.

Progress/Outcomes

- 1.Working with 4 Housing Associations across Northern Ireland to enhance the delivery of programmes
- 2.Communications are ongoing with new communities we have not operated in previously, increasing our presence
- 3.SCL provided training for the communities we engage with, upskilling staff and young people to become confident young leaders that can then contribute back into their community
- 4.Sport is still seen a very useful tool to engage young people and to establish opportunities to build sound relationships.

Structure, governance and management of the charity

Board meetings take place bimonthly, unless a special general meeting is required. The company will hold an annual general meeting once in each calendar year. Trustees are appointed for a two-year term and are eligible for reappointment after this term.

In appointment of a CEO, the board must reach consensus on the CEO's job description and undertake a careful search process to find the most qualified individual for the position.

The board will ensure that the CEO has the moral and professional support he or she needs to further the goals of the foundation. The CEO, in partnership with the board, will decide upon a periodic evaluation of the CEO's performance. The day-to-day responsibility for running the organisation is designated to the CEO. As stewards of the foundation, the board must actively participate with the staff in an overall planning process and assist in implementing the plan's goals.

Objects of the Foundation's NI Board:

- Determine the Foundation's Mission and purpose
- Select the CEO
- Support the CEO and review his or her performance
- Ensure effective organisational planning
- Ensure adequate resources
- Manage resources effectively
- Determine and monitor the foundation's programmes and services
- Enhance the Foundation's Public image
- Assess its Own performance

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The methods used to recruit and appoint new charity trustees

1) In line with the Articles of Association, the company shall actively promote a Board of Trustees, which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects, and to this end it is entitled to advertise and interview eligible candidates to be potential directors of the board.

a) Successful candidates arising from the interviews shall be eligible for nomination or appointment to the board under the provisions of the articles detailed below.

2) A retiring trustee shall be eligible for re-nomination and election, under the provision of the Articles.

3) The Trustee shall be elected at the annual general meeting by the members present (in person, or through an authorised representative or by proxy). In order to be eligible for election to the board of trustees:

a) Nominations from members eligible to vote will be taken at the annual general meeting.

i) If the number of nominations exceeds the number of vacancies, election shall be by secret ballot.

ii) If the number of nominations is less than the number of vacancies, further oral nominations may with the approval of the annual general meeting be invited from members at the said annual general meeting.

b) The board of trustees is entitled to nominate those candidates selected in accordance with the Articles of Association.

4) The trustees shall have the power at any time to appoint any person, who need not be a member of the company, by co-option:

a) To be a trustee to fill a casual vacancy. Any trustee so appointed shall hold office only until the next following annual general meeting and shall then be eligible for election.

b) as additional trustees with particular skills and/or knowledge up to but not exceeding a number equivalent to one third of the elected trustees for the time being. Trustees so appointed shall hold office only until the next following annual general meeting and shall then be eligible for re-appointment as co-opted trustees.

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The policies and procedures for the induction and training of trustees

The Chair will assist the CEO in conducting new director orientation.

A training programme will be developed to ensure that any newly appointed trustees will receive training on all matters necessary to enable them to perform their duties effectively. Where the appointee is not sufficiently experienced training should cover a minimum of governance and management, equal opportunities, introduction to the history and activities of the organisation, sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight, explanation of all charity policies. If the new trustee is to take on any specific duties, training in relation to these should be assessed.

The charity's organisational structure

The charity comprises a number of committees and working groups, namely:

- Finance Working Group
- Fundraising Working Group
- Governance Working Group

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How the charity makes decisions and how decisions are delegated

Finance Working Group

It is agreed that the Finance Working Group shall:

- Oversee the financial planning of the Foundation and establish structures, which will be presented to the Board for approval. Guidelines will then be drawn up in accordance with regulations set out by the Inland Revenue.
- Manage the financial health of the Foundation.
- To agree plans for presenting and administering effective financial procedures.
- To provide financial forecasts for the strategic development work of the Foundation.
- To discuss and resolve any issues in relation to the management of charitable funds and to enable the Foundation to ensure such funds are made available for the foundation's programmes, as they are needed.
- To prepare and present financial reports to the Board in advance of board meetings as required.
- To receive and discuss financial reports from our accountancy support with the view to making recommendations to the Board on financial management.
- To ensure transparency in all financial matters relating to the Foundation.
- To identify and recommend suitable individuals to manage financial matter.
- To demonstrate strategic financial leadership on matters related to the strategic direction and operation of the Foundation.
- In reaching decisions the Finance Working Group of the Board of the Foundation will have due regard to the impact and implications of all decisions on operations in Northern Ireland and the United States and the Foundation's commitment to ensuring equitable practices.
- The Finance Working Group of the Board will meet annually unless otherwise agreed by the Board.

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Fundraising Working Group

It is agreed that the Fundraising Working Group shall:

- Lead the fundraising activities of the Foundation.
- Prepare a short- and long-term fundraising strategy with specific goals and actions for approval by the board.
- Prepare and present reports on fundraising to the Board.
- Receive and discuss operational reports on fundraising activities with the view to making recommendations to the Board.
- Discuss and resolve any issues in relation to the management of charitable funds and to enable the board to ensure such funds are made available for the foundations programmes as they are needed.
- Identify and recommend suitable individuals to promote fundraising and donor prospects
- Oversee the coordination and promotion of the fundraising through a communications strategy thereby influencing key external stakeholders to assist in fundraising.
- In reaching decisions the Fundraising Working Group of each of the area boards of the Foundation will have due regard to the impact and implications of all decisions on operations in Northern Ireland and the United States and the Foundation's commitment to ensuring equitable practices.

Governance Working Group

- It is agreed that the Governance Working Group shall ensure that the Board fulfils its legal, ethical and functional responsibilities through adequate governance by:
 - Designing appropriate governance policies and procedures;
 - Defining the roles and responsibilities of the directors and its Working Groups;
 - Notifying the Board if it is at risk of falling below the number of directors required in the relevant constitution.
- Monitoring the Foundation's conflict of interest policy in relation to its Trustees and confirming that the Board duly observes the policy as set out in the Foundation's articles of association from time to time.
- Confirming Trustees appointed to the Board have been notified of and agree with the mission of the foundation and the expectations of directors.
- Confirming Trustees appointed to the Board have been notified of and agree to the time and participation requirements of directors.
- Confirming elections and appointments to the Board comply with the constitution and other legal requirements.
- Confirming that Trustees have all financial and governance knowledge necessary to discuss, debate and plan to achieve the Foundation's mission and goals.
- Monitoring the attendance and contribution of members.
- Drafting governance policies and budgets for board development for approval by the Board.
- Ensuring transparency in all matters relating to the Foundation.
- In reaching decisions the Governance Working Group of the Foundation will have due regard to the impact and implications of all decisions on operations in Northern Ireland and the United States and the Foundation's commitment to ensuring equitable practices.
- The Governance Working Group will meet annually unless otherwise agreed by the Board.

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The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

The Chief Executive (CEO) of the charity is Gareth Maguire.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	(21,896)	1,038
Unrestricted Revenue Funds available for the general purposes of the charity	891	22,787
Total Funds	891	22,787

Financial review of the position at the reporting date, 31 March 2022

Incoming resources for the period 31 March 2022 are £212,017 compared to resources expended for the year of £233,913. Net reserves at the end of the year amounted to £891, this balance remains in unrestricted funds at year-end.

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Policies on reserves

Sport Changes Life financial aim is:

- To secure and sustain the Foundation's viability and future.
- To give reassurance to the general public that Sport Changes Life, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.
- General (unrestricted) funds remain available to be used for any or all of the purposes of the Foundation.
- Other funds are also included for the sake of clarity and openness and to show that Sport Changes Life has a policy for the management of all of its money not simply those of which are defined as reserves.
- We will seek to reach a level of funds, which ensures that the organisations core activity could continue during a period of unforeseen difficulty.

As the organisation evolves, it is our aim to hold a minimum reserve to meet the above criteria. It would be our aim to hold reserves policy in the region of £90,000 which, based on current activity levels, should be sufficient to maintain overheads for sensible period.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
William Wilson Chartered Accountants
25 Shore Road
Holywood
BT18 9HX

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Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 23 to 41.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 March 2023.

A handwritten signature in black ink, appearing to read 'S Tharmaratnam', with a long horizontal flourish extending to the right.

Dr S Tharmaratnam
Director and Trustee

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Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 23 to 41 for the year ended 31 March 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 29.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 19, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 65(3) of the Act;
- b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Sport Changes Life Foundation

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2022 appears to exceed the sum specified in Section 65(4) of the Act, namely £100000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants Ireland;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



William Wilson - Independent Examiner
Chartered Accountants Ireland
William Wilson Chartered Accountants
25 Shore Road
Holywood
BT18 9HX

This report was signed on 27 March 2023

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	189,490	-	189,490	141,293
Other	A5	22,527	-	22,527	75,968
Total income	A	212,017	-	212,017	217,261
Expenditure on:					
Charitable activities	B2	215,242	-	215,242	201,576
Other	B3	18,671	-	18,671	14,647
Total expenditure	B	233,913	-	233,913	216,223
Net income for the year		(21,896)	-	(21,896)	1,038
Net income after transfers	A-B-C	(21,896)	-	(21,896)	1,038
Net movement in funds		(21,896)	-	(21,896)	1,038
Reconciliation of funds:-					
	E				
Total funds brought forward		22,787	-	22,787	21,749
Total funds carried forward		891	-	891	22,787

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations

The notes attached on pages 29 to 41 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2022

Sport Changes Life Foundation - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(21,896)	1,038
Resources applied on functional fixed assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(21,896)</u>	<u>1,038</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 29 to 41 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	22,787	-	22,787	21,749
Recognised gains and losses before transfers	(21,896)	-	(21,896)	1,038
	<u>891</u>	<u>-</u>	<u>891</u>	<u>22,787</u>
Closing revenue funds	<u>891</u>	<u>-</u>	<u>891</u>	<u>22,787</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	891	-	891	22,787

The notes attached on pages 29 to 41 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2022

**Sport Changes Life Foundation
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	189,490	141,293
Other operating income	22,527	75,968
Gross income in the year before exceptional items	<u>212,017</u>	<u>217,261</u>
Gross income in the year including exceptional items	<u>212,017</u>	<u>217,261</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	205,162	188,616
Governance costs	10,080	12,960
Other expenditure	18,671	14,647
Total expenditure in the year	<u>233,913</u>	<u>216,223</u>
Net income before tax in the financial year	(21,896)	1,038
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(21,896)</u>	<u>1,038</u>
Retained surplus for the financial year	<u>(21,896)</u>	<u>1,038</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 29 to 41 form an integral part of these accounts.

Sport Changes Life Foundation - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	-	-
Current assets		B		
Debtors	11	B2	125,729	130,570
Cash at bank and in hand		B4	643	13,174
Total current assets			<u>126,372</u>	<u>143,744</u>
Creditors: amounts falling due within one year	12	C1	<u>(125,481)</u>	<u>(120,957)</u>
Net current assets			891	22,787
The total net assets of the charity			<u>891</u>	<u>22,787</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	891	22,787
			891	22,787
Total charity funds			<u>891</u>	<u>22,787</u>

Sport Changes Life Foundation - Balance Sheet as at 31 March 2022

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 22.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr S Tharmaratnam

Chair and Trustee

Approved by the board of trustees on 27 March 2023

The notes attached on pages 29 to 41 form an integral part of these accounts.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

Donated goods, facilities and services

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment	33 % straight line
Fixtures and fittings	33 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

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

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	4,510	3,417
Auditors' remuneration	-	-
	<u> </u>	<u> </u>

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	133,660	137,257
Employer's National Insurance for all staff	8,648	8,836
Employer's operating costs of defined contribution pension schemes	4,510	3,417
Total salaries, wages and related costs	<u>146,818</u>	<u>149,510</u>

The average number of part time staff employed in the year was	-	-
The average number of full time staff employed in the year was	5	6
The estimated full time equivalent number of all staff employed in the year was	5	6

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

8 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2021	-	27,397	7,523	34,920
At 31 March 2022	-	27,397	7,523	34,920
Depreciation				
At 1 April 2021	-	27,397	7,523	34,920
Charge for the year	-	-	-	-
At 31 March 2022	-	27,397	7,523	34,920
Net book value				
At 31 March 2022	-	-	-	-
At 31 March 2021	-	-	-	-
<i>Prior Year</i>	Land and Buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
01 April 2020	-	30,933	7,523	38,456
Disposals	-	(3,536)	-	(3,536)
31 March 2021	-	27,397	7,523	34,920
Depreciation				
01 April 2020	-	27,397	7,523	34,920
Charge for the year	-	-	-	-
31 March 2021	-	27,397	7,523	34,920
Net book value				
31 March 2021	-	-	-	-
31 March 2020	-	3,536	-	3,536

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

11 Debtors

	2022 £	2021 £
Prepayments and accrued income	124,199	130,570
	<u>125,729</u>	<u>130,570</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	72,915	73,409
PAYE, NIC VAT and other taxes	36,898	29,433
Other creditors	15,668	18,115
	<u>125,481</u>	<u>120,957</u>

13 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	22,787	21,749
Surplus after tax for the year	(21,896)	1,038
At 31 March 2022	<u>891</u>	<u>22,787</u>

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	126,372	-	-	126,372
Current Liabilities	(125,481)	-	-	(125,481)
	<u>891</u>	<u>-</u>	<u>-</u>	<u>891</u>
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	143,744	-	-	143,744
Current Liabilities	(120,957)	-	-	(120,957)
	<u>22,787</u>	<u>-</u>	<u>-</u>	<u>22,787</u>

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2022

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	22,787	(21,896)	-	891
Total unrestricted and designated funds	22,787	(21,896)	-	891
Total charity funds	22,787	(21,896)	-	891

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022 £	2022 £	2022 £	2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	212,017	(233,913)	-	(21,896)
	212,017	(233,913)	-	(21,896)

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

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

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,868	-	4,868	5,820
Ulster University	5,500	-	5,500	-
Antrim & Newtownabbey Borough	1,350	-	1,350	-
St James Place	-	-	-	62,500
The Executive Office	24,124	-	24,124	-
Go Fund Me	5,546	-	5,546	-
Apex Housing	1,253	-	1,253	-
Clanmill Housing	13,075	-	13,075	-
DFC	15,711	-	15,711	-
Education Authority	210	-	210	-
PHO	100	-	100	-
Radius Housing	2,603	-	2,603	-
Total donations and gifts from individuals	74,340	-	74,340	68,320

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Antrim & Newtownabbey Borough Council	3,000	-	3,000	26,976
Department for Communities	4,042	-	4,042	3,846
The Executive Office	-	-	-	36,854
Sport NI	-	-	-	2,000
Ardbaron Trust	1,000	-	1,000	-
Total public sector revenue grants	8,042	-	8,042	69,676

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Sponsorship				
Connswater Homes	6,608	-	6,608	3,297
Total sponsorship income	6,608	-	6,608	3,297

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Inspirus				
Inspirus	100,500	-	100,500	-
Total Inspirus	100,500	-	100,500	-

Total Donations, Grants and Legacies

<i>Current year</i>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Current Year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total Donations, Grants and Legacies A1	189,490	-	189,490	141,293

20 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income from fundraising events	-	-	-	-
Total from other activities A3	-	-	-	-

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

21 Other income and gains

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total	Total Funds
		Funds	Funds	Funds	
		2022	2022	2022	2021
		£	£	£	£
	Job retention scheme	22,527	-	22,527	75,968
	Total other income	22,527	-	22,527	75,968
	A5				

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total	Total Funds
		Funds	Funds	Funds	
		2022	2022	2022	2021
		£	£	£	£
	Gross wages and salaries - charitable activities	133,660	-	133,660	137,257
	Employers' NI - Charitable activities	8,648	-	8,648	8,836
	Defined contribution pension costs - charitable activities	4,510	-	4,510	3,417
	Travel and Subsistence - Charitable Activities	17,516	-	17,516	13,832
	Coaching costs	30,470	-	30,470	2,776
	Sports kit	4,223	-	4,223	7,878
	Facility hire	-	-	-	707
	Stipends	4,236	-	4,236	9,266
	Participant event	1,899	-	1,899	4,647
	Total direct spending	205,162	-	205,162	188,616
	B2a				

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Rent payable under operating leases	5,100	-	5,100	-
Administrative overheads				
Telephone, fax and internet	2,217	-	2,217	-
Printing and postage	1,463	-	1,463	195
Membership subscriptions	416	-	416	-
Computers/web development	5,388	-	5,388	1,979
Marketing/PR	-	-	-	8,158
Insurance	356	-	356	1,636
Sundry expenses	911	-	911	652
Repairs and maintenance	536	-	536	2,027
HMRC interest	1,875	-	1,875	-
Financial costs				
Bank charges	409	-	409	-
Support costs before reallocation	18,671	-	18,671	14,647
Less support costs reallocated to specific activities				
To non charitable costs	(18,671)	-	(18,671)	(14,647)
Total support costs - Current Year	-	-	-	-
The basis of allocation of costs between activities is described under accounting policies				-

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Consultancy - accountancy	10,080	-	10,080	12,960
Total Governance costs	10,080	-	10,080	12,960

All the expenditure in the prior year was unrestricted.

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

25 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	205,162	-	205,162	188,616
Total Governance costs	B2e	10,080	-	10,080	12,960
Total charitable expenditure	B2	215,242	-	215,242	201,576

All the expenditure in the prior year was unrestricted.

26 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Reallocated from support costs		18,671	-	18,671	14,647
Non charity expenditure	B3b	18,671	-	18,671	14,647

27 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Non charity expenditure		18,671	-	18,671	14,647
Total other expenditure	B3	18,671	-	18,671	14,647

All the expenditure in the prior year was unrestricted.