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Sport Changes Life Foundation

Report and Accounts

31 March 2023

Company Registration Number: NI611158

Charity Registration Number: 103044

**SPORT
CHANGES
LIFE.**

Sport Changes Life Foundation

Report and accounts for the year ended 31 March 2023

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Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023, 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

Unit 22, Argyle Business Centre
39 North Howard Street, Belfast
Northern Ireland, BT13 2AP
Telephone 02896 218637

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 2023

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

Dr D Brennan
Mr M J Marais
Mr N McCullough
Mrs J McNeill
Dr S Tharmaratnam
Ms C Waterworth
Mr A Larkin
Ms G Cook (appointed 3 January 2024)
Mr E McCrory (appointed 3 January 2024)
Mr K Willet (appointed 3 January 2024)
Ms N McCarthy (appointed 3 January 2024)
Mr G Maguire (appointed 3 January 2024)

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Dr D Brennan		
Mr A J Gibson		31 May 2024
Mr M J Marais		
Mr N McCullough		
Mrs J McNeill		
Mr A T Robinson		22 August 2023
Dr S Tharmaratnam		
Ms C Waterworth		
Mr A Larkin		

All the trustees are also members of the charity.

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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;
- 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.

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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 personal development 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 activities include:

- Individual young people
- The community and community groups
- Schools, colleges, universities, youth clubs and church groups
- Employers
- US university students - Victory Scholars
- Local businesses and corporates

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
- Department of Justice
- Ulster University
- Youth Justice Agency
- The Princes Trust
- NE College of FHE
- Jobs and benefits office
- Schools
- Housing Associations
- Local Community Groups and Youth Groups
- PSNI

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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 (where applicable), 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. Additionally engages with older adults who are seeking access to structured physical activity and who will benefit physically and mentally.

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

Our mission is grounded in the belief that sport serves as a universal platform for empowerment, fostering essential life skills and promoting inclusivity. By combining sports activities with educational workshops and bespoke interventions, we aim to engage participants of all ages and backgrounds, ultimately enriching their lives and contributing to the greater good. Sport is more than just a physical activity; it cultivates teamwork, discipline, resilience, and leadership - qualities essential for personal development and social cohesion. Through our programmes, we strive to address various social issues, empower individuals, and create lasting social impact.

Honour Roll Programme

- In the financial year 22/23, we collaborated with 48 primary and secondary schools, engaging a total of 1981 pupils.
- The Honour Roll programme seamlessly integrates sports with educational workshops aligned to the Personal Development and Mutual Understanding (PDMU) curriculum, fostering holistic development among students.

eHoops Programme

- We conducted two eHoops programmes, working closely with 40 at-risk youth from the Greater Belfast Area.
- Through bespoke workshops and sports activities, participants were equipped with tools to address social issues and make positive life choices.

Active Ageing Programme

- Operating across 6 different sites, our Active Ageing Programme kept 107 older adults physically and mentally active, addressing loneliness and social isolation through sporting sessions.

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Future 4 Mentoring Programme

•We provided bespoke one-to-one mentoring support for 84 young people, developing individual development plans and offering weekly meetings to support their transitional journey.

Seasonal Camps

•Across 7 different camps in Northern Ireland, we engaged 250 young people in multi-sport programs with workshops focused on good relations, personal development, and community building.

Victory Scholar Programme

In addition to our core programmes, we proudly continued with our Victory Scholar scholarship programme despite the challenges posed by the Covid-19 pandemic. In the financial year 22/23, we welcomed 11 new Victory Scholar athletes from the USA. These scholars arrived to study, play, and mentor/coach young people on SCL programmes. Each scholar was strategically placed across one of six different Irish universities: ATU Letterkenny, Galway University, SETU Carlow, SETU Waterford, Griffith College, and MTU Cork. This brings our total scholar alumni count to 189 in the Victory Scholar network, further solidifying our commitment to fostering international collaboration and talent exchange.

Partnerships with External Agencies

We are proud to collaborate with a range of partners and external agencies, including Apex HA, Clanmil HA, Radius Housing, Connswater Homes, Habinteg HA, Antrim and Newtownabbey Borough Council, and Jigsaw NI. These partnerships allow us to extend our reach and maximize our impact within communities, working together towards common goals of social inclusion and empowerment. The foundation continues to build relationships with the private sector and fill the gaps in finding the right partnerships that reflect mutual benefits for the foundation and business.

Notable New Venture - Corporate Partnerships

In response to the challenges posed by Covid-19 and in a bid to diversify income streams, we embarked on a new venture by partnering with local corporates and businesses. One notable partnership was with Global Payments Inc in Belfast, where we organised two staff well-being days. These events highlighted the importance of personal and professional well-being through icebreakers and team-building activities. This initiative not only benefited staff morale and well-being but also opened avenues for corporate social responsibility (CSR) opportunities, showcasing the mutual benefits of collaboration between the corporate sector and the non-profit sector. In conclusion, Sport Changes Life remains committed to driving positive social change through sport, leveraging partnerships and innovative initiatives to maximise our impact and create a brighter future for all. We extend our heartfelt gratitude to our trustees, partners, volunteers, and supporters for their unwavering dedication and support in advancing our mission.

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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 2022-2023:

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 2 eHoops programmes at Ulster University, giving 40 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 84 young people
4. Delivered the Honour Roll Programmes to 48 primary schools across Greater Belfast with 1981 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. Eleven 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. All eleven Victory Scholars successfully completed their Masters programmes respectfully in each of their nominated colleges.

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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 5 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

During the year ended 31 March 2023 The Chief Executive (CEO) of the charity was Gareth Maguire.

In March 2023 Alan Teggart was appointed Interim CEO/General Manager and replaced Gareth Maguire as Chief Executive (CEO) on 1 November 2023.

The trustees' bankers and advisors

Bankers Ulster Bank Limited, University of Ulster, Shore Road, Jordanstown, Newtownabbey, County Antrim, BT37 0QB

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(80,467)	(21,896)
Unrestricted Revenue Funds available for the general purposes of the charity	(79,576)	891
Total Funds	(79,576)	891

Financial review of the position at the reporting date, 31 March 2023

Incoming resources for the year ended 31 March 2023 were £187,155 compared to resources expended for the year of £267,622. Net reserves at the end of the year amounted to £(79,576), this balance remains in unrestricted funds at year-end.

In the past year, Sport Changes Life has faced a net deficit, reflecting the broader challenges confronting many charities as we emerge from the COVID-19 pandemic and navigate the ongoing rising costs and cuts in public funding. These external factors have significantly impacted our traditional revenues.

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To mitigate these challenges, we have attempted to implement several cost-saving measures. We continue to streamline our operational processes, reduce non-essential expenditure where possible, and negotiate more favourable terms with our external partners. Despite these efforts, the economic pressures have still resulted in a net deficit.

Looking forward, we are proactively addressing the need for increased income generation by exploring new Business Development opportunities. This strategic position is designed to enhance our fundraising efforts, develop new partnerships, and explore innovative revenue-generating opportunities. We are confident that this role will play a critical part in improving our financial stability and ensuring the continued success of our programmes.

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 a 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 21 to 40.

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 14 June 2024.



Dr S Tharmaratnam
Director and Trustee

Sport Changes Life Foundation

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 21 to 40 for the year ended 31 March 2023 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 27.

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

As described on page 18, 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 2023 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 14 June 2024

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, 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
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	83,661	-	83,661	157,249
Charitable activities	A2	103,494	-	103,494	28,199
Other	A5	-	-	-	26,569
Total income	A	187,155	-	187,155	212,017
Expenditure on:					
Charitable activities	B2	239,084	-	239,084	215,242
Other	B3	28,538	-	28,538	18,671
Total expenditure	B	267,622	-	267,622	233,913
Net income for the year		(80,467)	-	(80,467)	(21,896)
Net income after transfers	A-B-C	(80,467)	-	(80,467)	(21,896)
Net movement in funds		(80,467)	-	(80,467)	(21,896)
Reconciliation of funds:-	E				
Total funds brought forward		891	-	891	22,787
Total funds carried forward		(79,576)	-	(79,576)	891

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 27 to 40 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2023

Sport Changes Life Foundation - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(80,467)	(21,896)
Resources applied on functional fixed assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(80,467)</u>	<u>(21,896)</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 27 to 40 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	891	-	891	22,787
Recognised gains and losses before transfers	<u>(80,467)</u>	<u>-</u>	<u>(80,467)</u>	<u>(21,896)</u>
	(79,576)	-	(79,576)	891
Closing revenue funds	<u>(79,576)</u>	<u>-</u>	<u>(79,576)</u>	<u>891</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	(79,576)	-	(79,576)	891

The notes attached on pages 27 to 40 form an integral part of these accounts.

Sport Changes Life Foundation - Statement of Financial Activities for the year ended 31 March 2023

**Sport Changes Life Foundation
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	187,155	185,448
Other operating income	-	26,569
Gross income in the year before exceptional items	<u>187,155</u>	<u>212,017</u>
Gross income in the year including exceptional items	<u>187,155</u>	<u>212,017</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	226,124	205,162
Governance costs	12,960	10,080
Other expenditure	28,538	18,671
Total expenditure in the year	<u>267,622</u>	<u>233,913</u>
Net income before tax in the financial year	(80,467)	(21,896)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(80,467)</u>	<u>(21,896)</u>
Retained surplus for the financial year	<u>(80,467)</u>	<u>(21,896)</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 27 to 40 form an integral part of these accounts.

Sport Changes Life Foundation - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	-	-
Current assets		B		
Debtors	11	B2	81,530	125,729
Cash at bank and in hand		B4	6,676	643
Total current assets			<u>88,206</u>	<u>126,372</u>
Creditors: amounts falling due within one year	12	C1	<u>(167,782)</u>	<u>(125,481)</u>
Net current assets			(79,576)	891
The total net assets of the charity			<u>(79,576)</u>	<u>891</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	(79,576)	891
			(79,576)	891
Total charity funds			<u>(79,576)</u>	<u>891</u>

Sport Changes Life Foundation - Balance Sheet as at 31 March 2023

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 20.

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 Thamaratnam

Chair and Trustee

Approved by the board of trustees on 14 June 2024

The notes attached on pages 27 to 40 form an integral part of these accounts.

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2023

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 2023

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 2023

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 2023

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 2023

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

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	4,871	4,510
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	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	175,831	133,660
Employer's National Insurance for all staff	12,101	8,648
Employer's operating costs of defined contribution pension schemes	4,871	4,510
Total salaries, wages and related costs	<u>192,803</u>	<u>146,818</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	6	5
The estimated full time equivalent number of all staff employed in the year was	6	5

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 2023

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 2022	-	27,397	7,523	34,920
At 31 March 2023	-	27,397	7,523	34,920
Depreciation				
At 1 April 2022	-	27,397	7,523	34,920
Charge for the year	-	-	-	-
At 31 March 2023	-	27,397	7,523	34,920
Net book value				
At 31 March 2023	-	-	-	-
At 31 March 2022	-	-	-	-
<i>Prior Year</i>	Land and Buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
01 April 2021	-	27,397	7,523	34,920
Disposals	-	-	-	-
31 March 2022	-	27,397	7,523	34,920
Depreciation				
01 April 2021	-	27,397	7,523	34,920
Charge for the year	-	-	-	-
31 March 2022	-	27,397	7,523	34,920
Net book value				
31 March 2022	-	-	-	-
31 March 2021	-	-	-	-

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2023

11 Debtors

	2023 £	2022 £
Prepayments and accrued income	81,530	124,199
Other debtors	-	1,530
	<u>81,530</u>	<u>125,729</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	76,114	72,915
PAYE, NIC VAT and other taxes	69,176	36,898
Other creditors	22,492	15,668
	<u>167,782</u>	<u>125,481</u>

13 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	891	22,787
Surplus after tax for the year	(80,467)	(21,896)
At 31 March 2023	<u>(79,576)</u>	<u>891</u>

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

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	88,206	-	-	88,206
Current Liabilities	(167,782)	-	-	(167,782)
	<u>(79,576)</u>	<u>-</u>	<u>-</u>	<u>(79,576)</u>
 At 1 April 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>

Sport Changes Life Foundation

Notes to the Accounts for the year ended 31 March 2023

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	891	(80,467)	-	(79,576)
Total unrestricted and designated funds	891	(80,467)	-	(79,576)
Total charity funds	891	(80,467)	-	(79,576)

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

	Income 2023	Expenditure 2023	Other Gains & Losses 2023	Movement in funds 2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	187,155	(267,622)	-	(80,467)
	187,155	(267,622)	-	(80,467)

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 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Small donations individually less than £1000	4,272	-	4,272	10,414
Ulster University	-	-	-	5,500
Ardbarron Trust	-	-	-	1,000
Total donations and gifts from individuals	4,272	-	4,272	16,914

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Department for Communities	6,838	-	6,838	15,711
The Executive Office	3,551	-	3,551	24,124
Total public sector revenue grants	10,389	-	10,389	39,835

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Inspirus				
Inspirus	69,000	-	69,000	100,500
Total Inspirus	69,000	-	69,000	100,500

Total Donations, Grants and Legacies

<i>Current year</i>	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	83,661	-	83,661	157,249

A1

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Coaching income	103,494	-	103,494	28,199
Total Primary purpose and ancillary trading	103,494	-	103,494	28,199

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	103,494	-	103,494	28,199
Total from charitable activities A2	103,494	-	103,494	28,199

22 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employment grant	-	-	-	4,042
Job retention scheme	-	-	-	22,527
Total other income A5	-	-	-	26,569

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

23 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	
		2023	2023	2023	2022
		£	£	£	£
	Gross wages and salaries - charitable activities	175,831	-	175,831	133,660
	Employers' NI - Charitable activities	12,101	-	12,101	8,648
	Defined contribution pension costs - charitable activities	4,871	-	4,871	4,510
	Travel and Subsistence - Charitable Activities	14,620	-	14,620	17,516
	Coaching costs	14,307	-	14,307	30,470
	Sports kit	639	-	639	4,223
	Facility hire	2,352	-	2,352	-
	Stipends	-	-	-	4,236
	Participant event	700	-	700	1,899
	Other	703	-	703	-
Total direct spending	B2a	226,124	-	226,124	205,162

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Premises Expenses</i>				
Rent payable under operating leases	5,400	-	5,400	5,100
<i>Administrative overheads</i>				
Telephone, fax and internet	2,059	-	2,059	2,217
Printing and postage	3,169	-	3,169	1,463
Membership subscriptions	216	-	216	416
Computers/web development	10,581	-	10,581	5,388
Marketing/PR	1,208	-	1,208	-
Insurance	3,549	-	3,549	356
Sundry expenses	43	-	43	911
Repairs and maintenance	-	-	-	536
HMRC interest	1,702	-	1,702	1,875
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
Other legal and professional	165	-	165	-
<i>Financial costs</i>				
Bank charges	446	-	446	409
Support costs before reallocation	28,538	-	28,538	18,671
<i>Less support costs reallocated to specific activities</i>				
To non charitable costs	(28,538)	-	(28,538)	(18,671)
Total support costs - Current Year	-	-	-	-

The basis of allocation of costs between activities is described under accounting policies

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Consultancy - accountancy	12,960	-	12,960	10,080
Total Governance costs	12,960	-	12,960	10,080

All the expenditure in the prior year was unrestricted.

26 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £	
Total direct spending	B2a	226,124	-	226,124	205,162
Total Governance costs	B2e	12,960	-	12,960	10,080
Total charitable expenditure	B2	239,084	-	239,084	215,242

All the expenditure in the prior year was unrestricted.

27 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £	
Reallocated from support costs	28,538	-	28,538	18,671	
Non charity expenditure	B3b	28,538	-	28,538	18,671

Sport Changes Life Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

28 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Non charity expenditure		28,538	-	28,538	18,671
Total other expenditure	B3	28,538	-	28,538	18,671

All the expenditure in the prior year was unrestricted.