



SPORT 4 LIFE UK

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025



Registered number: 05664605
Charity number: 1115222

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

Trustees	Michael Gahir, Chair Julie Bailey Gurdeep Bilkhu (appointed 7 August 2025) Alton Brown Thomas Crane (resigned 7 August 2025) Alexandra Ireland (resigned 7 August 2025) Mundeep Johal Carolyn Keenan (appointed 7 August 2025) Emma Neale Christopher Sharman (appointed 7 August 2025) Pamela Wilde
Company registered number	05664605
Charity registered number	1115222
Registered and principal office	Unit 614/5B JQ Modern 120 Vyse Street Birmingham B18 6NF
Company secretary	Tom Clarke-Forrest
Chief executive officer	Tom Clarke-Forrest
Independent Auditor	Cooper Parry Group Limited Statutory Auditor Cubo Birmingham 4th Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	The Co-operative Bank P.O Box 250 Delf House Southway Skelmersdale WN8 6WT

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their Trustee Report together with the Financial Statements of the Charitable Company for the year 1 July 2024 to 30 June 2025. The Trustees confirm that the Trustee Report and Financial Statement of the Charitable Company comply with the current statutory requirements, the requirements for the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the Charitable Company qualifies as Small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

A. OBJECTIVES

To act as a resource for (in particular but not limited to) young people up to the age of 30 by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) advancing education;

(c) relieving unemployment;

(d) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of sports.

To advance such other charitable purposes (according to the law of England and Wales) as the Trustees see fit from time to time.

B. NEEDS, OBJECTIVES AND DELIVERY

Needs

More young people are being left behind by the system - out of work, out of education, and out of options.

As of September 2025 there are 946,000 young people who are not in education, employment or training (NEET). Youth unemployment remains persistently high, at 2.5 times the national average, and a growing number of young people are economically inactive, with no clear route back into opportunity. Around one in four unemployed young people who

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are NEET have been searching for work for over a year. One in five of this group has no formal qualifications at all. The barriers they face are more complex than ever. Over half of economic inactivity in the past three years is due to ill health - particularly mental health. Today, more than 100,000 young people are out of work and not even looking for a job because of a mental health condition. That number has surged by 20% in just three years. These trends are not just numbers - they reflect lives put on hold. Without timely, targeted support, these young people risk being shut out of meaningful work, personal development, and the chance to thrive. That's why we exist.

As young people transition out of education, many face the very real risk of becoming long-term NEET.

Sport 4 Life's UK-wide annual survey, alongside official data, highlights that from January to March 2025, approximately 923,000 young people aged 16-24 were NEET, representing 12.5% of this age group. Although this is a slight decrease from the previous year, the number remains alarmingly high. During this transition, young people are also more vulnerable to developing mental health challenges. Around 19% of NEET young people report having a mental health condition - a figure significantly higher than their peers in education or employment. This can severely impact their confidence and ability to engage with job searching, employment, and further education. Unemployment remains a major barrier. From January to March 2025, an estimated 354,000 NEET young people were unemployed, an increase of 21,000 compared to the same period last year. This instability can trigger feelings of anxiety, isolation, and low self-worth, making it even harder for young people to bridge the gap to their peers. These challenges are often worse for those from under resourced backgrounds or with additional health needs. The high number of young people facing prolonged periods out of work or education raises the risk of wage scarring, welfare dependence, and ongoing mental health struggles - all of which undermine their overall wellbeing and future prospects. Sport 4 Life's annual survey highlights that 50% of young people worry about future job opportunities, rising to 67% among those not in full-time education or training. The cost-of-living crisis adds to their concerns, with 84% worried about its impact and 55% anxious about future living opportunities. These challenges affect young people's confidence and wellbeing as they navigate education, training, and employment.

Objectives and Delivery

Our vision

A level playing field where every young person has the opportunity to create a better future for themselves.

Our mission

We empower young people to reach their potential by providing the skills, qualifications and support needed to find work and shape successful futures.

More information can be found on our website (www.sport4life.org.uk), and is included in our 2025 Impact Report, however the outline of Sport 4 Life UK's service delivery is presented below:

Recruitment and Outreach

Young people are recruited into Sport 4 Life UK through a range of referrals, including: (i) a range of community partner organisations, (ii) sport and physical activity engagement sessions, (iii) community outreach and (iv) digital platforms. Following this, young people go through a structured in-take and needs assessment, and are profiled to determine their eligibility, their needs and barriers, and establish the activities and services they will engage in.

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Engagement

Once a young person enters our service, they are able to access a wide range of our services. If they join our Mentoring service, the young person is assigned an Employability Mentor that stays with them throughout their journey with Sport 4 Life UK, where they co-produce an action plan that looks to develop their key life skills and employability, aimed at achieving a positive progression.

Young people also have the option to enrol on our Education & Skills service where they can access a range of activities that further support their personal development and employability through a range of activities, which include:

- Structured sport and physical activity
- Accredited qualifications
- Functional skills
- Employability short courses
- Mock interviews
- Youth-led social action

On certain programmes, a range of these activities are delivered together as a package, across a number of weeks to a defined group of young people.

Progression

The bespoke package of mentoring support and training activities support Sport 4 Life UK beneficiaries into meaningful and sustainable progression and impact, that is fully evidenced. NEET young people (aged 18 to 29) progress into employment, education or training, and EET (currently in employment, education or training) young people (aged 11 to 18) progress within employment, education or training.

Sport 4 Life UK supports all beneficiaries following their progression, to ensure that the impact is sustained. Sport 4 Life UK works directly with beneficiaries for up to 12 months.

Our activities and services support these young people to: (i) gain accredited qualifications (including 'Functional Skills'), (ii) transform their key life skills (motivation, self-esteem, communication, behaviour and teamwork), (iii) improve their mental health and wellbeing, (iv) reduce crime (if applicable), (v) improve their employability skills, (vi) improve educational performance, (vii) complete a work placement and (viii) progress from NEET to EET*.

*Re-engaged with employment, education or training

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

C. VOLUNTEERS

We work with volunteers to support the delivery of our programmes, as well as supporting the volunteers' development. Volunteers vary in the amount of time they volunteer and programmes they work on. All volunteers receive appropriate and required training, staff support and are subject to an Enhanced DBS check (in line with our DBS policy) - to ensure they can successfully fulfil their role.

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D. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE COMPANY'S PURPOSES FOR THE PUBLIC BENEFIT

The main activities undertaken to further the charity's purposes for public benefit are outlined above. In developing the activities of the charity the trustees are mindful of the requirement to deliver public benefit and have given due regard to the guidance published by the Charity Commission in this respect.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

Please see our 2025 Impact Report for more information and insights (<https://sport4life.org.uk/our-mission/our-impact/>)

ANNUAL REVIEW

Young people continued to face significant challenges, from educational pressures to social and economic uncertainties. Key statistics and the need is shown in the 'Needs' section above. And this national picture of need echoes our own research ('Understanding the Realities Faced by Disadvantaged Youth') in the West Midlands - with over 67% of young people (not in full-time employment) worried about future job prospects, 89% worried about the cost of living crisis, and a concerning 48% reducing their socialising since the pandemic.

However, behind every challenge lies an opportunity for growth, resilience, and transformation. We see the personal stories behind the statistics - stories of determination, ambition, and hope. Every young person we work with inspires us to remain committed to our mission of empowering them with the skills, confidence, and support they need to build successful futures.

Over the past year, we've had the privilege of meaningfully supporting well over two thousand people on their journeys. Through our programmes, many have experienced positive changes in their life skills, mental well-being, and educational engagement. Each of these young individuals is a testament to the power of targeted support and community collaboration.

The specific outputs and outcomes over the last year are shown below.

Impact

Here is a snapshot of our 2024-25 Impact:

- 3,875 young people supported
- Over 3,700 hours of sport, training and mentoring support delivered
- 301 young people moved into employment, education or training
- 43% of young people significantly improved their key life skills
- 66% of young people improved their mental health and wellbeing

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Demographics

- 57% Male, 43% Female, <1% Transgender or undisclosed
- 56% of young people from ethnically diverse backgrounds
- 44% White British

Engagement

- 2,117 young people have been meaningfully supported (524 NEET and 1,593 EET)
- 1,067 received 1 to 1 mentoring support (752 NEET and 315 EET)
- 231 attended employability activities (231 NEET)
- 31 completed a social action project (19 NEET and 12 EET)
- 1,107 completed National Citizen Service (NCS)
- 801 attended sport (299 NEET and 502 EET)

Progression

- 301 progressed into EET (99 into employment, 202 into education and training)
- 289 gained an accredited qualification / completed accredited training
- 326 are still enrolled in mentoring services
- 1,424 of young people significantly improved their life skills (of 1,664 surveyed)
- 1,993 of young people significantly improved their employability skills (of 2,013 surveyed)

FINANCIAL REVIEW

A. PERFORMANCE

Sport 4 Life UK's total income for 2024-2025 financial year was £1,545,789 and expenditure of £1,720,471. Due to the challenges the charity experienced through the financial year it has resulted in a deficit of £174,682 at the end of the financial year resulting in the charity utilising some of its unrestricted reserves. This position reflects the wider difficulties within the current funding environment rather than any structural or operational weaknesses within the organisation. One of the key contributing factors behind this includes the withdrawal of National Citizen Service funding (representing 21%, £333,054 of our 2023-2024 income).

Trustees recognise that the Charity continues to operate in a challenging external environment. Additional key challenges during the 2024-2025 financial year included:

- Increasing competition for grant funding, with many charities seeking limited resources.
- Reduced levels of unrestricted and government funding across the sector.
- Corporate giving levels not yet returning to pre-pandemic levels.

In response, the charity has taken proactive steps to safeguard its future sustainability. These measures include the following:

- Reducing income & expenditure for 2025-2026.
- Aligning budgets to realistic and weighted income forecasts.
- Investing in new income streams through strengthened marketing, dedicated business development roles, and a high-net-worth fundraising strategy.
- Implementing a scenario planning document to strengthen financial control which provides trigger levels to allow the organisation a better structured framework for anticipating potential future events.

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Sport 4 Life UK raises its funds through grants, contracts, trusts and donations. The organisation maintains unrestricted reserves in order to provide sufficient resources in the event of adverse circumstances. The reserves target continues to be reviewed on an annual basis to ensure the target is an appropriate level to reflect the challenges and risks for the charity. While a proportion of unrestricted reserves were utilised at the end of the 2024-2025 financial year placing the charity in a more challenging financial position than it has been in previous years the charity still feels it is in a stable financial position. This is based on its strengthened financial controls along with the newly implemented reserves policy & target which forecasts reserves to be rebuilt back up to minimum level in 2025-2026.

B. GOING CONCERN

Despite the challenges within the 2024-2025 financial year, based on the financial review and reduction for 2025-2026 and after making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to still continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the Financial Statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

C. RESERVES POLICY

In July 2025 the Board of Trustees reviewed and amended the organisation's reserves policy. The policy still continues to be based on our 3 main risks within the organisation: cashflow, unforeseen costs and loss of income. In 2024-2025 our reserves target was based on reserves equivalent to three months of: (a) total unrestricted expenditure, (b) restricted EET and NEET expenditure and (c) the 'at risk' proportion of our NCS programmes. Our new reserves target and policy being implemented for 2025-2026 focuses on the fixed expenditure for the organisation. The new reserves are based on free reserves equivalent to 4 - 6 months of fixed expenditure.

Our unrestricted reserves figure as of 30th June 2025 was £252,852 (2024 - £416,243) and free reserves of £235,686. Our forecasted expenditure for 2025-2026 is £1,227,210 (£1,038,370 of fixed expenditure) and based on this our reserves target for 2025-2026 is: £346,123 - £519,185 (4 - 6 months of fixed expenditure). Our free reserves are currently below the new minimum target level by £110,437. We have forecasted into our 2025-2026 annual budget to build the free reserves level back to the minimum 4 months of fixed expenditure (£346,123). Our long-term goal is then to continue to build on our free reserves placing them further within our 4 - 6 months fixed expenditure target.

We utilised £163,391 of unrestricted reserves as of 30th June 2025. The reasons behind this are stated under the section 'A. Performance' of the Financial Review.

At the financial year end there were also restricted reserves of £129,877 (2024 - £141,168). These are restricted funds received in the 2024-2025 financial year but are planned to be spent in the 2025-2026 financial year as per the grant agreements. These funds will all therefore be spent by the end of the 2025-2026 financial year.

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D. PRINCIPAL RISKS AND UNCERTAINTIES

The Directors actively review the major risks which the charity faces on a regular basis. Key risks are recorded on the organisation's Risk Register, are regularly managed by the leadership team, and are reviewed by the Board quarterly. The Risk Register ensures that risks are recorded and highlighted, effectively articulated, and have clear and effective mitigation strategies. Whilst not an exhaustive list, some of the key risks the organisation faces include:

- Loss of income - financial loss arising from the potential inability to secure funding against annual income targets.
- Cashflow - potential prolonged periods where expenditure exceeds cash received.
- Unforeseen costs - unexpected costs incurred that were not budgeted for.

E. PRINCIPAL FUNDING

Once again the organisation has attracted a healthy balance of grant funding and contracts. With some income generated from a combination of national, regional and local funders and trusts.

The cost of raising funds in 2024-2025 was £61,897 (2024 - £59,214). The increase in cost of raising voluntary income is attributed to inflation affecting salary-related costs such as national insurance. The Charity has continued to employ a full-time Bid Manager for the entirety of the year, as well as contributory support from other members of the leadership team. The Bid Manager role is dedicated to raising funds to continue growth within the Charity.

Notable increases in income from charitable activities this year include Trust and Foundation grants. This is predominantly a reflection of the Charity's work to identify new potential funders of its work than ever before via continuous nationwide research. More specifically, this includes success with significant funding from Trusts and Foundations who had not granted the charity funds in the previous year (e.g. The Players Foundation, Charles Hayward Foundation and The Hargreaves Foundation).

The increase in grants from Trust and Foundations is also due to success with significant funding from funders who had granted the charity funds in the previous year. Examples include but are not limited to Stone EQ Foundation (£100,000), Stone Family Foundation (£95,000) and The Albert Gubay Charitable Foundation (£50,000).

F. FUNDRAISING

During the year, a targeted fundraising campaign (R15E UP) was held for its fourth year, engaging potential supporters digitally through existing supporters and corporate partners. Due to the nature of fundraising the charity does not consider it necessary to adopt one of the voluntary codes for fundraising, however it is registered with the Fundraising Regulator. There have been no complaints received by the charity in the year in respect of fundraising.

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STRUCTURE, GOVERNANCE AND MANAGEMENT**A. CONSTITUTION**

Sport 4 Life UK is registered as a Charitable Company limited by guarantee and was set up by a Memorandum of Association on 3rd January 2006, amended by special resolution on 18th April 2006, and registered as a Charity on 11 July 2006. The Charitable Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Amendments to the Articles of Association, including new 'Objects' were adopted in January 2023.

B. METHODS OF APPOINTMENT OR ELECTION OF TRUSTEES

Under the Article of Association, Trustees are appointed by the Board of Trustees.

C. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

The business of the Charitable Company is managed by the Board of Directors who are also the Trustees. Currently the Charitable Company has nine Trustees – Mike Gahir, Mundeep Johal, Emma Neale, Pamela Wilde, Alton Brown, Julie Bailey, Christopher Sharman, Gurdeep Bilkhu and Carolyn Keenan. The day to day running of the charity is delegated by the Trustees to the Chief Executive Officer (CEO) Tom Clarke-Forrest, who is supported in this role by the leadership team.

D. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All Trustees receive ongoing training and a full induction to Sport 4 Life UK. The Trustees are also the Directors of the Charitable Company. The Directors have a policy to recruit Trustees with appropriate and complementary skills as required.

E. PAY POLICY FOR KEY MANAGEMENT PERSONNEL

Sport 4 Life UK has a structured 'Pay & Reward' policy and procedure. This states why and how pay and reward is implemented and reviewed. In line with the organisation's 'Scheme of Delegation' and 'Matters Reserved for the Board', the Board-led Remuneration Committee has responsibility for ensuring fair and equitable decisions in relation to remuneration, reward and benefits for all staff - including the pay structure, policy review, application of the policy, annual changes (e.g. cost of living increase) and all relevant legal and statutory requirements. Pay, rewards and benefits are reviewed annually in April. During reviews, formal benchmarking may be undertaken externally to support and inform the process.

PLANS FOR FUTURE PERIODS

As a values-led organisation, Sport 4 Life UK creates its strategic priorities and action plans through the lens of its values. Following consultation with a number of key stakeholder groups (including staff, volunteers, young people, funders and partners), the organisation launched a new 5-year strategy in 2022 (for 2022-2027) highlighting key strategic priorities, from which a 12-month Action Plan flows.

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In line with this 5-year strategy, Sport 4 Life UK aims to continue to sustainably grow and expand its services, driven by its mission to change more young people's lives. In addition to this, the organisation aims to drive through transformational improvement in its services, to be the 'go to' youth employment charity for the region, to be one of the best places to work in the region and to make key contributions to its community and society.

And through seven structured workstreams (Finance & Governance, HR & Workforce, Operations, Funding, Marketing, Digital & Systems and Business Development), there is a clear 12-month Action Plan towards these strategic objectives.

Despite a challenging 2024-2025 financial year we have ensured that the 5-year strategy & 2025-2026 Action plan reflects the change in the environment we are now operating in. We will continue to monitor and closely scrutinise our budgets, income forecasting and cashflow to ensure we continue to be going concern. 2024-2025 year marks an incredible 19 years since our inception, and our ambition to continue to change more young people's lives remains as strong as ever.

We will continue to manage the Charity in a prudent manner which will ensure the long-term sustainability of the organisation.

More information on this is available on our website at <https://sport4life.org.uk/ourmission/#Strategy>.

Our Environmental, Social and Governance (ESG) Statement

Sport 4 Life UK is committed to operating with responsibility and integrity, recognising the interconnectedness of our actions with society and the environment. Our commitment to ESG principles is an integral part of our mission in making a positive and lasting impact in the communities we exist to serve. As part of our governance framework (designed to ensure transparency, accountability and ethical conduct to promote responsible decision-making, effective risk management, and compliance) our ESG responsibilities and approach are articulated in our 'Sustainable Development & Environmental' policy, overseen by the Board of Trustees.

One of the strategic pillars in our 2022-2027 5-year strategy is 'To make key contributions to our society and community'. As part of this, we are seeking to understand and measure our environmental emissions and carbon footprint, and then actively work towards net-zero by reducing them.

We seek to set an example for responsible and ethical ESG practices in the sectors in which we operate, and together we strive to build a more sustainable future for all.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Company law requires the Trustees to prepare Financial Statements for each financial year. Under company law, the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

SIGNED: *M. Gahir*

DATED: 06/03/2026

Michael Gahir, Director and Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPORT 4 LIFE UK

Opinion

We have audited the Financial Statements of Sport 4 Life UK (the 'Charitable Company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the Financial Statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Trustees Report other than the Financial Statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Trustees Report. Our opinion on the Financial Statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the Financial Statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPORT 4 LIFE UK (CONTINUED)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the Financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Our assessment focused on key laws and regulations the Charitable Company has to comply with and areas of the Financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Charitable Company and how the Charitable Company are complying with that framework, including an agreement of Financial Statement disclosures to underlying documentation and other evidence;

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPORT 4 LIFE UK (CONTINUED)

- obtaining an understanding of the Charitable Company's control environment and how the Charitable Company have applied relevant control procedures, through discussions with management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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

A further description of our responsibilities for the audit of the Financial Statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charitable Company's Trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

A9A4E4D5295D40E...

Cooper Parry Group Limited

Statutory Auditor
Cubo Birmingham
4th Floor
Two Chamberlain Square
Birmingham
B3 3AX

Date: 16 March 2026

Cooper Parry Group Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Sport 4 Life UK

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	66,057	-	66,057	60,078
Charitable activities	4	216,808	1,259,690	1,476,498	1,541,250
Investments	5	3,234	-	3,234	3,446
Total income		286,099	1,259,690	1,545,789	1,604,774
Expenditure on:					
Raising funds	6	61,897	-	61,897	59,214
Charitable activities	7	204,279	1,454,295	1,658,574	1,506,992
Total expenditure		266,176	1,454,295	1,720,471	1,566,206
Net income/(expenditure)		19,923	(194,605)	(174,682)	38,568
Transfers between funds	15	(183,314)	183,314	-	-
Net movement in funds		(163,391)	(11,291)	(174,682)	38,568
Reconciliation of funds:					
Total funds brought forward	15	416,243	141,168	557,411	518,843
Net movement in funds		(163,391)	(11,291)	(174,682)	38,568
Total funds carried forward	15	252,852	129,877	382,729	557,411

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 36 form part of these Financial Statements.

Sport 4 Life UK

(A company limited by guarantee)

REGISTERED NUMBER: 05664605**BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	3,166	9,666
		<u>3,166</u>	<u>9,666</u>
Current assets			
Debtors	12	221,406	222,006
Cash at bank and in hand		236,064	480,070
		<u>457,470</u>	<u>702,076</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(77,907)	(154,331)
		<u></u>	<u></u>
Net current assets		379,563	547,745
Total assets less current liabilities		<u>382,729</u>	<u>557,411</u>
Total net assets		<u>382,729</u>	<u>557,411</u>
Charity funds			
Restricted funds	15	129,877	141,168
Unrestricted funds	15	252,852	416,243
		<u>382,729</u>	<u>557,411</u>
Total funds		<u>382,729</u>	<u>557,411</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of Financial Statements.

The Financial Statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 06 March 2026 and signed on their behalf by:

M. Gahir

Michael Gahir
Chair of Trustees

The notes on pages 18 to 36 form part of these Financial Statements.

Sport 4 Life UK

(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	17	(247,240)	68,460
Cash flows from investing activities			
Dividends, interests and rents from investments		3,234	3,446
Purchase of tangible fixed assets		-	(9,498)
Net cash provided by/(used in) investing activities		3,234	(6,052)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(244,006)	62,408
Cash and cash equivalents at the beginning of the year		480,070	417,662
Cash and cash equivalents at the end of the year	18	236,064	480,070

The notes on pages 18 to 36 form part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of Financial Statements

Sport 4 Life UK is an incorporated Charity registered with the Charity Commission for England and Wales registration number 1115222. The Company is registered in the UK, registration number 05664605. The registered office is Unit 614/5B, JQ Modern, 120 Vyse Street, Birmingham, B18 6NF.

The Financial Statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sport 4 Life UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity's functional and presentational currency is British Pound Sterling (£) and is rounded to the nearest pound (£).

The following principal accounting policies have been applied.

1.2 Company Status

The Charity is a Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these Financial Statements. The nature of the Charity's operations and principal activities are included in the Trustees Report.

1.3 Going concern

The Trustees assess whether the use of going concern is appropriate, that is, whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. This assessment covers a period of at least twelve months from the date of approval of the financial statements.

The announcement by the Government in November 2024 of the closure of the National Citizen Service (NCS) programme did have some implications for Sport 4 Life UK. These services were delivered by the Charity and ended in March 2025. As a result, the Trustees and the management team undertook a cost review and restructuring exercise during the 2024-2025 financial year to ensure the Charity remained financially sound and appropriately resourced for the future.

The Trustees recognise that the Charity continues to operate in a challenging external environment. Key challenges during the 2024-2025 financial year included:

- Increasing competition for grant funding, with many charities seeking limited resources.
- Reduced levels of unrestricted and government funding across the sector.
- Corporate giving levels not yet returning to pre-pandemic levels.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.3 Going concern (continued)

In order to ensure the Charity remains a going concern, in the 2025-26 financial year it has undertaken a comprehensive cost-control exercise by reducing expenditure, aligning budgets to realistic (and weighted/predicted) income forecasts, and invested in activities (strengthened marketing, dedicated business development roles, and a major donor strategy) to secure new income streams.

The Charity has been recently successful with funding through the Government's newly announced Trailblazer Fund, managing to secure £180,560 for 6 months from October 2025. This has provided short term stability for the charity and enable the continuation of its vital youth services and programmes.

The Government also announced in December 2025 an ambitious 10-year plan, including a £500 million investment into its National Youth Strategy, representing a significant and encouraging opportunity for the youth sector. This long-term commitment to transferring and improving youth services has the potential to strengthen local provision, expand early-intervention support, and ensure that young people—particularly those facing disadvantage—have access to high-quality, sustainable services. For youth charities, this investment offers renewed optimism, creating opportunities to scale impact, deepen community partnerships, and play a central role in shaping services that respond directly to young people's needs and aspirations. Sport 4 Life UK retains confidence that it will be able to continue to capitalise on this funding.

The charity has also had successes with other key funding in 2025-2026 to help place us in a more financially stable position. Additional funding of £268,000 has been secured from JABBS Foundation, Garfield Weston, National Lottery Community Fund (Million Hours Fund) and Sandwell Youth Justice Service.

As at December 2025, the charity had secured 70% of its £1.2 million income target for the 2025–2026 financial year. This has placed the charity in a more stable financial position for 2025–2026. However, the Trustees remain mindful of the ongoing challenges associated with securing multi-year funding for 2026–2027. The charity will continue to prioritise the development of longer-term funding arrangements, alongside the implementation of enhanced financial controls to closely monitor and manage its financial position.

Finally, having reviewed income and expenditure forecasts for the next three years, as well as cash flow forecasts for the next twelve months, the Trustees consider that it remains appropriate to prepare the financial statements on a going concern basis. This reflects their belief that the Charity has a clear plan to manage financial risks, continues to demonstrate strong governance and operational effectiveness, and is taking proactive steps to secure the future sustainability of its activities.

1.4 Income

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

Donations are accounted for when they are received.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received. the income is accrued.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.5 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Fixtures and fittings	- Over 5 years
Computer equipment	- Over 3 years

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.9 Debtors

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

1.10 Cash at bank and in hand

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

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

1.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Investment income, gains and losses are allocated to the appropriate fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. Accounting policies (continued)

1.16 Redundancy costs

The costs of making employees redundant are recognised in the period in which the redundancy is communicated to the employee. In cases where the redundancy is communicated prior to the year end but the employee does not leave until after the year end, the full costs of the redundancy are provided for.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

The Trustees consider that there are no critical accounting estimates or significant areas of judgement or key assumptions that affect items in the Financial Statements other than those included within the accounting policies described above.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations				
Community	13,507	-	13,507	16,056
Corporate	52,550	-	52,550	44,022
Total 2025	<u>66,057</u>	<u>-</u>	<u>66,057</u>	<u>60,078</u>
Total 2024	<u>56,856</u>	<u>3,222</u>	<u>60,078</u>	

Sport 4 Life UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****4. Income from charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities	216,808	1,259,690	1,476,498	1,541,250
Total 2024	264,372	1,276,878	1,541,250	

Analysis of income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants from Public Bodies:				
Birmingham City Council	-	40,000	40,000	30,410
StreetGames	-	17,153	17,153	15,382
Dudley Council	-	810	810	-
Solihull Metropolitan Borough Council	-	3,413	3,413	843
Sandwell Metropolitan Borough Council	-	18,968	18,968	17,058
PCC for West Midlands	-	-	-	115,834
West Midlands Combined Authority	3,125	-	3,125	-
	3,125	80,344	83,469	179,527
Total 2024	-	179,527	179,527	

Sport 4 Life UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Income from charitable activities (continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants from non-Public Bodies:				
Other funders	4,569	1,982	6,551	199
Better Pathways	-	4,150	4,150	3,000
Beyond Sport	-	-	-	4,947
Birmingham Sport and Physical Activity Trust	-	-	-	20,000
BVSC	-	-	-	9,720
CABWI	-	15,750	15,750	31,500
Erasmus+ Coach+	-	-	-	10,276
FIFA Foundation	-	-	-	40,873
The Henry Smith Foundation	-	-	-	33,300
King Baudouin Foundation	-	28,506	28,506	-
National Lottery Community Fund	-	69,977	69,977	130,103
NFL Foundation UK	-	27,143	27,143	27,143
Rothschild & Co	5,243	-	5,243	29,456
SCVO Emotional Wellbeing Programme	-	43,888	43,888	48,489
Sport England	-	4,356	4,356	3,225
The United by 2022 Legacy Charity	5,000	15,000	20,000	-
UK Youth	-	48,528	48,528	37,668
	14,812	259,280	274,092	429,899
Total 2024	15,422	414,477	429,899	

Sport 4 Life UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Income from charitable activities (continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants from Trusts and Foundations:				
Other funders	7,200	7,000	14,200	9,450
AMPA Foundation	2,500	-	2,500	-
Edward & Dorothy Cadbury Trust	2,500	-	2,500	2,500
EQ Foundation	-	100,000	100,000	100,000
Garfield Weston Foundation	20,000	-	20,000	20,000
George Fentham Charity	-	5,000	5,000	3,000
Grantham Yorke Trust	-	5,000	5,000	5,000
Grimmitt Trust	2,500	-	2,500	4,000
Herefordshire Community Foundation	3,000	-	3,000	-
Johnnie Johnson Trust	-	6,000	6,000	5,000
Joseph Levy Foundation	-	-	-	20,000
Karin Brass Memorial Fund	-	-	-	5,000
King Baudouin Foundation	-	28,555	28,555	-
Lennox Hannay Charitable Trust	-	-	-	5,000
Lord Austin Trust	-	2,500	2,500	4,000
Lord Barnby's Foundation	-	-	-	3,000
Masonic Charitable Foundation	-	47,400	47,400	12,600
Michael Bishop Foundation	-	-	-	30,000
Michael Marsh Charitable Trust	-	2,750	2,750	-
Mills and Reeve Charitable Trust	3,000	-	3,000	-
Nineveh Charitable Trust	-	2,500	2,500	2,500
Norton Foundation	-	6,000	6,000	-
Randeree Charitable Trust	-	10,000	10,000	-
Roger & Douglas Turner Trust	6,000	-	6,000	6,000
Roughley Trust	-	-	-	3,000
Souter Charitable Trust	4,000	-	4,000	4,000
Stone Family Foundation	95,000	-	95,000	95,000
The 29th May 1961 Charitable Trust	10,000	-	10,000	-
The Albert Gubay Charitable Foundation	-	50,000	50,000	100,000
The Charles Hayward Foundation	-	20,000	20,000	-
The DMF Ellis Charitable Trust	-	5,000	5,000	10,000
The Edward Cadbury Charitable Trust	-	4,000	4,000	-
The Eveson Charitable Trust	25,000	-	25,000	20,000
The Gosling Foundation	-	10,000	10,000	-
The Hargreaves Foundation	-	16,600	16,600	-
The Helen Hamlyn Trust	-	10,000	10,000	-
The Henry Smith Foundation	-	34,200	34,200	-

Sport 4 Life UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Grants from Trusts and Foundations
(continued):**

The Noel Sweeney Foundation	10,000	-	10,000	-
The Players Foundation	-	107,800	107,800	-
The Roughley Trust	4,000	-	4,000	-
The Saintbury Trust	4,000	-	4,000	3,000
The Triangle Trust	-	29,564	29,564	26,414
Wesleyan Foundation	-	-	-	2,000
Youth Futures Foundation	-	-	-	20,000
	<u>198,700</u>	<u>509,869</u>	<u>708,569</u>	<u>520,464</u>
Total 2024	<u>242,950</u>	<u>277,514</u>	<u>520,464</u>	

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Contracts and Services:				
Bristnall Hall Academy	-	4,320	4,320	-
Cardinal Wiseman School	-	2,700	2,700	-
Catch 22 (NCS)	-	86,885	86,885	62,075
Department for Work and Pensions	-	9,555	9,555	-
EFL Trust (NCS)	-	61,887	61,887	71,480
Ingeus UK Limited (NCS)	-	155,934	155,934	127,224
Other	171	5,395	5,566	36,847
SCVO	-	-	-	36,362
Steps to Work	-	-	-	5,097
Titan Partnership	-	41,626	41,626	-
UK S Futures CIC (NCS)	-	41,895	41,895	72,275
	<u>171</u>	<u>410,197</u>	<u>410,368</u>	<u>411,360</u>
Total 2024	<u>6,000</u>	<u>405,360</u>	<u>411,360</u>	

Included above was total NCS income of £346,601 (2024 - £333,054).

Sport 4 Life UK

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Income from charitable activities (continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Total Income from charitable activities				
Total grants from public bodies	3,125	80,344	83,469	179,527
Total grants from non-public bodies	14,812	259,280	274,092	429,899
Total grants from Trusts and Foundations	198,700	509,869	708,569	520,464
Contracts and Services	171	410,197	410,368	411,360
	<u>216,808</u>	<u>1,259,690</u>	<u>1,476,498</u>	<u>1,541,250</u>
Total 2024	<u>264,372</u>	<u>1,276,878</u>	<u>1,541,250</u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	<u>3,234</u>	<u>3,234</u>	<u>3,446</u>

6. Expenditure on raising funds**Costs of raising voluntary income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	<u>61,897</u>	<u>61,897</u>	<u>59,214</u>
Total 2024	<u>59,214</u>	<u>59,214</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	1,518,201	140,373	1,658,574	1,506,992
	<u>1,518,201</u>	<u>140,373</u>	<u>1,658,574</u>	
Total 2024	<u>1,377,869</u>	<u>129,123</u>	<u>1,506,992</u>	

Of the above expenditure, £1,454,295 (2024 - £1,321,633) were attributable to restricted funds and £204,279 (2024 - £185,359) were attributable to unrestricted funds.

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	1,128,737	957,233
Travel and subsistence	7,191	9,618
Marketing and advertising charitable activities	9,441	7,160
Volunteer costs	1,119	2,892
Project delivery and resource costs	264,320	322,688
Charitable trading	107,393	78,278
	<u>1,518,201</u>	<u>1,377,869</u>
Total 2025	<u>1,518,201</u>	<u>1,377,869</u>

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Premises expenses	27,225	31,817
Administrative overheads	101,783	82,443
Consultancy fees	10,953	13,359
Transition costs	412	1,504
	<u>140,373</u>	<u>129,123</u>

Sport 4 Life UK

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****8. Auditor's remuneration**

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (including VAT)	16,080	15,000
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above (including VAT)	2,520	2,400
	<u> </u>	<u> </u>

9. Staff costs

	2025 £	2024 £
Wages and salaries	1,089,719	934,449
Social security costs	68,497	55,216
Contribution to defined contribution pension schemes	32,418	26,782
	<u>1,190,634</u>	<u>1,016,447</u>

Included in wages and salaries costs are redundancy and termination payments, totalling £3,427 (2024 - £Nil).

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Core staff	29	27
Sessional staff (NCS/ Holiday activities)	47	40
	<u>76</u>	<u>67</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

The Key Management Personnel of the Charity are deemed to be those having authority and responsibility, delegated to them by the Trustees, for planning, directing and controlling the activities of the Charity. The Key Management Personnel of the Charity comprise the Trustees and the Leadership Team. The total employee benefits of the Key Management Personnel of the Charity (including employer national insurance contributions and employer pension contributions) in respect of the charity is £415,683 (2024 - £420,498).

Sport 4 Life UK

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £278).

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 July 2024	1,022	26,630	27,652
At 30 June 2025	1,022	26,630	27,652
Depreciation			
At 1 July 2024	1,022	16,964	17,986
Charge for the year	-	6,500	6,500
At 30 June 2025	1,022	23,464	24,486
Net book value			
At 30 June 2025	-	3,166	3,166
At 30 June 2024	-	9,666	9,666

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	17,334	22,165
Other debtors	37,433	31,021
Prepayments and accrued income	166,639	168,820
	221,406	222,006

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****13. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	14,696	41,444
Other taxation and social security	18,743	19,980
Pensions	8,744	9,591
Accruals and deferred income	35,724	83,316
	<u>77,907</u>	<u>154,331</u>
	2025 £	2024 £
Deferred income at 1 July 2024	40,535	27,167
Resources deferred during the year	2,250	40,535
Amounts released from previous periods	(40,535)	(27,167)
	<u>2,250</u>	<u>40,535</u>

Deferred income comprises grant funding received in advance of entitlement.

14. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>236,064</u>	<u>480,070</u>

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand. The fair value of the cash has been determined with reference to the bank statements and reconciling items at the year end.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 30 June 2025 £
Unrestricted funds					
General Funds	416,243	286,099	(266,176)	(183,314)	252,852
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
EET	31,664	761,298	(888,570)	147,649	52,041
NEET	37,315	393,525	(463,375)	35,665	3,130
Other	72,189	104,867	(102,350)	-	74,706
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	141,168	1,259,690	(1,454,295)	183,314	129,877
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<u>557,411</u>	<u>1,545,789</u>	<u>(1,720,471)</u>	<u>-</u>	<u>382,729</u>

The specific purposes for which the funds are to be applied are as follows

UNRESTRICTED FUNDS

General Funds: Charitable funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes. Transfers of £183,314 from unrestricted funds to restricted funds represents allocation from unrestricted funds against the restricted funds EET overspend and against restricted NEET funds for future expenditure.

RESTRICTED FUNDS

EET Service: Sports themed personal development services for young people aged 11 to 18 who are currently in education, but at risk of becoming NEET. Intervention includes structured one-to-one mentoring, accredited qualifications, employer encounters and youth-led social action. Transfers of £147,649 to the EET funds represents allocation from unrestricted funds against the restricted funds EET overspend.

NEET Service: Sport themed personal development services for NEET young people aged 16 to 29. Intervention includes structured one-to-one mentoring, accredited qualifications, employability activities (including mock interviews) and youth-led social action. Transfers of £35,665 to the NEET funds represents allocation from unrestricted funds against the restricted funds NEET overspend.

Other: Other restricted funds comprise various other restricted funding received from funders which are expended in line with the specific terms and conditions of the funding.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****15. Statement of funds (continued)****Statement of funds - prior year**

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 30 June 2024 £
Unrestricted funds					
General Funds	395,963	324,674	(244,573)	(59,821)	416,243
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
EET	11,024	760,122	(768,932)	29,450	31,664
NEET	41,105	419,978	(454,139)	30,371	37,315
Other	70,751	100,000	(98,562)	-	72,189
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	122,880	1,280,100	(1,321,633)	59,821	141,168
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 518,843	<hr/> <hr/> 1,604,774	<hr/> <hr/> (1,566,206)	<hr/> <hr/> -	<hr/> <hr/> 557,411

16. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	3,166	-	3,166
Current assets	325,343	132,127	457,470
Creditors due within one year	(75,657)	(2,250)	(77,907)
	<hr/>	<hr/>	<hr/>
Total	<hr/> <hr/> 252,852	<hr/> <hr/> 129,877	<hr/> <hr/> 382,729

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****16. Analysis of net assets between funds (continued)****Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	9,666	-	9,666
Current assets	520,372	181,704	702,076
Creditors due within one year	(113,795)	(40,536)	(154,331)
Total	416,243	141,168	557,411

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(174,682)	38,568
Adjustments for:		
Depreciation charges (note 11)	6,500	867
Dividends, interests and rents from investments (note 5)	(3,234)	(3,446)
Decrease / (Increase) in debtors (note 12)	600	(6,405)
(Decrease) / Increase in creditors (note 13)	(76,424)	38,876
Net cash (used in) / provided by operating activities	(247,240)	68,460

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	236,064	480,070
Total cash and cash equivalents	236,064	480,070

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****19. Analysis of changes in cash**

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	480,070	(244,006)	236,064
	<u>480,070</u>	<u>(244,006)</u>	<u>236,064</u>

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £32,418 (2024 - £26,782). £8,744 (2024 - £9,591) were payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

At 30 June 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	33,600	50,400
Later than 1 year and not later than 5 years	-	33,600
	<u>33,600</u>	<u>84,000</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	50,400	50,400

22. Members' liability

Each Member of the Charitable Company undertakes to contribute to the assets of the Company in the event of it being wound up while he/she is a Member, or within one year after he/she ceases to be a Member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a Member.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

23. Related party transactions

No related party transactions took place in the year ended 30 June 2025 or the year ended 30 June 2024, other than those disclosed in note 10.

24. Controlling party

The Charity is ultimately controlled by the Board of Trustees who are also the Members of the Charity.

Every young person we work with inspires us to remain committed to our mission of empowering them with the skills, confidence, and support they need to build successful futures.



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