

**BEYOND SPORT FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**Registered Charity No. 01130439**  
**Company No. 06659482**

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**Report of the Trustees  
for the year ended 30 June 2020**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Beyond Sport Foundation (the charity) for the year ended 30 June 2020. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory reporting requirements, the requirements of the charity's governing document and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland 'The FRS 102 Charities SORP' published on 16 July 2014.

**Reference and Administrative details**

<b>Trustees</b>	R D Becker N F Keller A S Chalat
<b>Company number</b>	06659482
<b>Charity number</b>	01130439
<b>Registered Office</b>	110 High Holborn 5th Floor London WC1V 6JS
<b>Independent Examiner</b>	Moore Kingston Smith LLP Devonshire House 60 Goswell Road London EC1M 7AD

**Report of the Trustees  
for the year ended 30 June 2020 (continued)**

The Trustees present their report and financial statements for the year ended 30 June 2020.

**Principal activities**

The principal activity of the charity was that of promoting the use of sport for social change.

**Directors**

The following directors who are also Trustees have held office since 1 July 2019:

R D Becker  
N W Eastwell (Resigned 1 August 2020)  
N F Keller  
A S Chalat  
D T Sibson (Resigned 1 August 2020)

**Structure, governance and management**

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

**Appointment of Trustees**

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

**Objectives and activities**

The charity's principal aim and objective is to identify and support those who use sport as a tool of positive social change. In order to achieve this, the charity provides the best sport for development projects across the world with the funding, business support, profile and network that will enable them to grow, develop and share the work they do and undertakes all such other things as are necessary to comply with its objectives.

**Achievements and performance**

During the period the charity has successfully received funding from corporate and individual donors to fund projects undertaken in the same period. The charity wrote grants to 9 organisations during the period as detailed in note 3.

**Financial review**

The charity received £310,230 of funds in the period. It incurred charitable expenditure in the period of £277,378 and other costs of £45,038. The closing balance on unrestricted funds and total funds amounted to £18,035.

**Reserves policy and going concern**

The trustees believe that the company should hold in reserves a sufficient cushion of funds to enable it to continue to exist through a period of reduced income, and should it be necessary to cease to operate wind up in an orderly fashion. The trustees consider the desirable level of reserves for this purpose to be 6 months of operational expenditure. There is a surplus on unrestricted funds of £18,035 (2019: £30,221). The charity continues to seek continued funding and the trustees believe that the charity's affairs are uncomplicated and costs can be easily controlled. The trustees are committed toward building the reserves to the required level and based upon financial projections the charity will have adequate resources to meet its liabilities as they fall due. The trustees believe that the targets set are achievable therefore the financial statements are prepared on a going concern basis which assumes that the charity will be able to continue in operational existence for the foreseeable future.

**Public benefit requirements**

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

**Report of the Trustees  
for the year ended 30 June 2020 (continued)**

**Future developments**

The Beyond Sport Foundation is continuing to innovate the way that we give out grants, not just by funding projects, but also by providing capacity-building tools to the selected organisations to help them grow and improve. In addition to the Collective Impact Awards and long standing Beyond Sport Global Awards, 2020 saw a new initiative launched; the Sport for Good Response Fund.

The Sport for Good Response Fund is a collaborative initiative created in May 2020 to support organisations during the COVID-19 pandemic that may have struggled to survive, adapt and continue to provide the much-needed programming or support that their communities rely on.

The Beyond Sport Foundation is proud to be among this coalition of organisations, working in partnership with Chivas, Comic Relief, the Z Zurich Foundation and Laureus Sport for Good. This fund will continue into 2021 and beyond to assist the grantees in achieving their long-term strategic goals.

The Collective Impact Awards continues to bring together the very best organizations from around the country that are using sport to address similar issues and facilitates year-round collaboration in order to drive greater impact around a single focus area.

The initiative uses the UN Sustainable Development Goals as a guide for organizing our Awards categories and focusing our impact. In addition to addressing Gender Equality in 2019, we have also focused on Reducing Racial Inequalities in 2020 and supported by WWE have introduced the Courageous Use of Sport Award for using sport to lead their communities to brighter futures.

By enabling true partnership, we believe we can better support life-changing initiatives and, together, develop a roadmap to solve the critical issues of the moment - one Global Goal at a time.

**Statement of trustees' responsibilities**

The trustees (who are also directors of Beyond Sport Foundation 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).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that 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.

**Report of the Trustees  
for the year ended 30 June 2020 (continued)**

**Key risks**

The Foundation relies on generating grants and donations from other charities to distribute grants to the recipients of the Beyond Sport Awards. The ability to raise income is deemed to be the key risk for the Foundation. The Foundation also relies on support from the management of Beyond Sport Limited.

**Small company rules**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Signed on behalf of the trustees

R D Becker

**Director and Trustee**

Date: 25/06/21

**Independent Examiner's Report to the Trustees of Beyond Sport Foundation  
for the year ended 30 June 2020**

I report on the accounts of Beyond Sport Foundation ('the Company') for the year ended 30 June 2020 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Moore Kingston Smith LLP*

**Chris Hughes  
For and on behalf of Moore Kingston Smith LLP  
Chartered Accountants**

**28 June 2021**

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 30 June 2020**  
**(Incorporating Income and Expenditure Account)**

	Note	Total 2020 £	Total 2019 £
<b>Income from:</b>			
Grants and donations	2	310,230	315,035
<b>Total Income</b>		<u>310,230</u>	<u>315,035</u>
<b>Expenditure on:</b>			
Charitable activities	3	277,288	263,000
Other	4	45,128	21,070
<b>Total Expenditure</b>		<u>322,416</u>	<u>284,070</u>
<b>Net Income/(Expenditure)</b>		<u>(12,186)</u>	<u>30,965</u>
Transfer between Funds		-	-
<b>Net movement in funds</b>		<u>(12,186)</u>	<u>30,965</u>
Fund balances at 1st July		<u>30,221</u>	<u>(744)</u>
<b>Fund balances at 30th June</b>	8	<u><u>18,035</u></u>	<u><u>30,221</u></u>

All activities in the year to 30 June 2020 and year to 30 June 2019 related to unrestricted funds.

All disclosures relate only to continuing operations.

There are no recognised gains or losses other than the net incoming resources for the period.



**BALANCE SHEET**  
as at 30 June 2020

		2020		2019	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash on short term deposit at bank and in hand		240,032		97,682	
		<u>240,032</u>		<u>97,682</u>	
<b>CREDITORS:</b> Amounts falling due within one year	7	(221,997)		(67,461)	
<b>NET CURRENT ASSETS</b>		18,035		30,221	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>18,035</u>		<u>30,221</u>	
<b>TOTAL NET ASSETS</b>		<u><u>18,035</u></u>		<u><u>30,221</u></u>	
<b>FUNDS</b>					
Unrestricted Funds:					
General funds	8	18,035		30,221	
Restricted Funds	8	-		-	
<b>TOTAL FUNDS</b>		<u><u>18,035</u></u>		<u><u>30,221</u></u>	

The notes on pages 8-12 form part of these accounts.

For the year ended 30 June 2020 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statement were approved by the Trustees and authorised for issue on 25 June 2021 and were signed on their behalf by:



Chair: R D Becker  
Company No. 06659482

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2020**

**1 ACCOUNTING POLICIES**

**a) Accounting convention**

**Basis of Preparation**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), published on 16 July 2014. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

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

**b) Going Concern Basis**

The financial statements have been prepared on a going concern basis.

Having carried out a detailed review of the Charity's resources and the current economic challenges facing both the Charity and its members the Trustees are satisfied that the Charity has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements.

**c) Accounting Estimates**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements, nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**d) Incoming resources**

Donations are recognised when there is evidence of entitlement, the receipt is probable and the amount can be measured reliably.

Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2020**

**1. ACCOUNTING POLICIES (continued)**

**e) Expenditure and its basis of allocation**

All expenditure is dealt with on the accruals basis and includes value added tax where appropriate. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes direct costs of activities and those costs of an indirect nature necessary to support those activities, allocated between expenditure categories on an appropriate basis.

**f) Fund accounting**

The unrestricted funds are other income receivable or generated for the objectives of the charity without further specified purpose, and are available as general funds. All funds referred to in these financial statements relate to unrestricted activities.

**g) Taxation**

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

**h) Financial Instruments**

**Cash and Cash Equivalents**

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

**Basic Financial Instruments**

The charity only holds basic financial instruments as defined by FRS 102. Financial instruments receivable or payable within one year of the reporting date are carried at their at transaction price and subsequently at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2020

**2 Income from Grants and Donations**

	<b>Total</b>
<b>Year to 30 June 2020</b>	<b>2020</b>
	<b>£</b>
Grants and Donations	310,230
	<u>310,230</u>
	<b>Total</b>
<b>Year to 30 June 2019</b>	<b>2019</b>
	<b>£</b>
Grants and Donations	315,035
	<u>315,035</u>

All grants and donations received as stated above related to unrestricted funds.

**3 Charitable Activities - Grants given**

	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Year to 30 June 2020</b>			
NATLIK	2,282	-	2,282
UNSW PHILANTHROPY	2,282	-	2,282
ALIANZA PARA LA INTEGRATION	12,250	-	12,250
GOALS ARMENIA	15,386	-	15,386
GRANT TIEMPO DE JUEGO	4,560	-	4,560
Sport Dans La Ville	12,474	-	12,474
Dallagio Rugby Works and City in the Community	17,187	-	17,187
Laureus	210,867	-	210,867
	<u>277,288</u>	<u>-</u>	<u>277,288</u>
<b>Period to 30 June 2019</b>			
Positive Tracks Beyond Sport Foundation	23,000	-	23,000
Game 3	37,500	-	37,500
3 Sisters Adventure	36,000	-	36,000
Spirit of Soccer	50,000	-	50,000
Shooting Touch	50,000	-	50,000
Terres En Melees	50,000	-	50,000
Indochina Starfish	8,250	-	8,250
Thanda After School	8,250	-	8,250
	<u>263,000</u>	<u>-</u>	<u>263,000</u>

All grants given as stated above related to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2020**

<b>4</b>	<b>Other costs</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	<b>Support Costs</b>		
	Event expenses	24,730	15,507
	Overheads	13,835	630
	Independent Examination	6,563	4,933
		<u>45,128</u>	<u>21,070</u>

All expenditure as stated above related to unrestricted funds.

<b>5</b>	<b>Staff Costs</b>	<b>2020</b>	<b>2019</b>
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The charity did not have any employees during the year (2019: nil).

No expenses were paid to the trustees during the year (2019: £nil).

The charity relies on the support of Benchmark Sport Group which is controlled by N Keller, a trustee of the charity.

**6 Taxation**

The company was registered as a charity in February 2014 and consequently no corporation tax is payable on the results for the year.

<b>7</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Amounts due to connected companies	66,997	64,461
	Accruals and deferred income	155,000	3,000
		<u>221,997</u>	<u>67,461</u>

Deferred income relates to income received during 2020 relating to events in 2021.

<b>Analysis of deferred income:</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Balance as at 1 July 2019	376	110,030
Amount received in the period	150,300	-
Amount released in the period	-	(109,654)
Balance as at 30 June 2020	<u>150,676</u>	<u>376</u>

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2020

8 Reserves

Year to 30 June 2020	At 1st July 2019	Incoming Resources	Resources Expended	At 30th June 2020
	£	£	£	£
<b>Unrestricted Funds:</b>				
General reserve	30,221	310,230	(322,416)	18,035
<b>Total unrestricted funds</b>	<u>30,221</u>	<u>310,230</u>	<u>(322,416)</u>	<u>18,035</u>
<b>Total funds</b>	<u>30,221</u>	<u>310,230</u>	<u>(322,416)</u>	<u>18,035</u>

  

Year to 30 June 2019	At 1st July 2018	Incoming Resources	Resources Expended	At 30th June 2019
	£	£	£	£
<b>Unrestricted Funds:</b>				
General reserve	(744)	315,035	(284,070)	30,221
<b>Total unrestricted funds</b>	<u>(744)</u>	<u>315,035</u>	<u>(284,070)</u>	<u>30,221</u>
<b>Total funds</b>	<u>(744)</u>	<u>315,035</u>	<u>(284,070)</u>	<u>30,221</u>

All activities and funds in the current and prior years represent unrestricted funds/activities.

9 Related Party Transactions

Included in other creditors is a net amount of £23,935 (2019: £65,261 ) owed to companies under the control of N Keller, a trustee of the charity.

Also included in other creditors is an amount of £42,762 (2019: £800 owed by) owed to Beyond Sport Foundation US, a non profit organisation based in the United States of America, which is under the same management as the charity.