

Charity registration number 01130439

Company registration number 06659482 (England and Wales)

Beyond Sport Foundation

Annual Report and Financial Statements

For the year ended 31 December 2024

Beyond Sport Foundation

Contents

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 22

Beyond Sport Foundation

Legal and administrative information

Trustees	A Chalat N Keller J Gleasure A Shabazz C Rogers C Stern	(Appointed 4 December 2024)
Charity number	01130439	
Company number	06659482	
Principal address	110 High Holborn 5th Floor London WC1V 6JS	
Registered office	110 High Holborn 5th Floor London WC1V 6JS	
Auditor	Gilberts Chartered Accountants Pendragon House 65 London Road St Albans Hertfordshire AL1 1LJ	

Beyond Sport Foundation

Trustees' Report (Including Directors' Report)

For the year ended 31 December 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The charity's objectives are to promote the use of sport for social change.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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 66 organisations in the period as detailed in note 6.

Financial review

The charity received £1,928,175 (2023 - £2,641,411) of funds in the period. It incurred charitable expenditure in the period of £1,132,510 (2023 - £1,705,554), and other costs of £791,565 (2023 - £769,531) The closing balance on unrestricted funds and total funds amounted to a deficit of £79,788 (2023 - a deficit of £83,888).

As at the Balance Sheet date the charity has net liabilities of £79,788. Benchmark Sport Holdings Limited, a company with directors that are also trustees of Beyond Sport Foundation, has agreed to provide financial support to the charity so that it can meet its liabilities as they fall due, for at least twelve months from the date of approval of the financial statements.

Based on the above support the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 and 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 deficit on unrestricted funds of £79,788 (2023 - a deficit of £83,888). The charity continues to seek 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 and continued support from related entities the charity will have adequate resources to meet its liabilities as they fall due.

Public benefit requirements

The trustees have referred to 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.

Beyond Sport Foundation

Trustees' Report (Including Directors' Report) (Continued)

For the year ended 31 December 2024

Plans for future periods

Beyond Sport focused its programmatic delivery in 2024, delivering to various partnerships and initiatives. Our Breaking Limits programme and work with the NFL Foundation continues as flagship programmes, and we continued our work supporting refugees and asylum seekers through sport with our Sport Together Fund.

We delivered our first-ever fundraising gala as part of our strategy to diversify income and increase individual giving to the Foundation with much success.

We also underwent a comprehensive brand identity refresh, including a logo, messaging and website, which has been very positively received. In line with this, we refreshed our measurement framework which contains comprehensive qualitative and quantitative inputs we are now tracking against. Our Theory of Change has guided this process and will form part of our holistic MEL framework.

In conjunction with this, we made some changes to the Board of Directors and intensified our efforts to utilise their expertise more constructively.

2024 represents a hugely successful year for Beyond Sport across multiple metrics through our UK foundation and US 501c3.

In 2025, we plan to continue our programmes from 2024. We hope to grow our work with the Sport Together Fund, as well as an ambition to find one new partnered programme by year-end. We also plan to secure a minimum of £25,000 via unrestricted donations.

Structure, governance and management

The charity 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.

The trustees who served during the year and up to the date of signature of the financial statements, of which N Keller and R Becker are also the directors for the purpose of company law, were:

R Becker	(Resigned 6 May 2025)
A Chalat	
N Keller	
M de Carvalho	(Resigned 22 March 2024)
J Gleasure	
K Nascimento	(Resigned 27 February 2025)
A Shabazz	
J Teik Oon	(Resigned 9 January 2024)
C Rogers	
C Stern	(Appointed 4 December 2024)

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 service.

Auditor

In accordance with the company's articles, a resolution proposing that Gilberts Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Beyond Sport Foundation

Trustees' Report (Including Directors' Report) (Continued)

For the year ended 31 December 2024

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



N Keller (Aug 18, 2025 19:53:10 GMT+1)

N Keller

Trustee

18/08/25

Date:

Beyond Sport Foundation

Statement of Trustees' Responsibilities

For the year ended 31 December 2024

The trustees, who are also the directors of Beyond Sport Foundation for the purpose 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 the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Beyond Sport Foundation

Independent Auditor's Report

To the Trustees of Beyond Sport Foundation

Opinion

We have audited the financial statements of Beyond Sport Foundation (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 31 December 2024 and of its incoming resources and application of resources, 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 Companies Act 2006.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

Material uncertainty relating to going concern

We draw attention to note 1.2 in the financial statements which indicates that while the trustees have a reasonable expectations that the charity will continue in operational existence for the foreseeable future, there is a reliance on external funding from the Benchmark Group. The fact that this funding is not legally binding gives rise to a material uncertainty relating to going concern. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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



Beyond Sport Foundation

Independent Auditor's Report (Continued)

To the Trustees of Beyond Sport Foundation

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Explanations as to what extent the audit was considered capable of detecting irregularities, including fraud

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. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed in our approach below:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. There are inherent limitations in the audit procedures noted above, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance, miscellaneous receipt and payments testing, journal entry testing, analytical procedures and obtaining additional corroborative evidence as required. In doing so we evaluate whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
- We recognise that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
- We communicated relevant key laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud and non-compliance with laws and regulations throughout the audit.

We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Beyond Sport Foundation

Independent Auditor's Report (Continued)

To the Trustees of Beyond Sport Foundation

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Luke Parker ACA (Senior Statutory Auditor)
for and on behalf of Gilberts Chartered Accountants

Aug 19, 2025

.....
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Gilberts Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Beyond Sport Foundation

Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	185,543	-	185,543	1,485	-	1,485
Charitable activities	3	460,008	1,132,510	1,592,518	661,436	1,705,554	2,366,990
Other income	4	150,114	-	150,114	272,936	-	272,936
Total income		795,665	1,132,510	1,928,175	935,857	1,705,554	2,641,411
<u>Expenditure on:</u>							
Charitable activities	5	791,565	1,132,510	1,924,075	769,531	1,705,554	2,475,085
Net income for the year/ Net movement in funds		4,100	-	4,100	166,326	-	166,326
Fund balances at 1 January 2024		(83,888)	-	(83,888)	(250,214)	-	(250,214)
Fund balances at 31 December 2024		(79,788)	-	(79,788)	(83,888)	-	(83,888)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Beyond Sport Foundation

Balance Sheet

For the year ended 31 December 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	10		1,615		1,870
Current assets					
Debtors	11	207,527		630,124	
Cash at bank and in hand		85,894		319,690	
		<u>293,421</u>		<u>949,814</u>	
Creditors: amounts falling due within one year	12	<u>(374,824)</u>		<u>(1,035,572)</u>	
Net current liabilities			(81,403)		(85,758)
Total assets less current liabilities			<u>(79,788)</u>		<u>(83,888)</u>
Income funds					
Unrestricted funds			(79,788)		(83,888)
			<u>(79,788)</u>		<u>(83,888)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



N Keller (Aug 18, 2025 19:53:10 GMT+1)

N Keller

Trustee

Company Registration No. 06659482

Beyond Sport Foundation

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	15	(233,796)		14,398	
Net cash used in investing activities					
		-		-	
Net cash used in financing activities					
		-		-	
Net (decrease)/increase in cash and cash equivalents		(233,796)		14,398	
Cash and cash equivalents at beginning of year		319,690		305,292	
Cash and cash equivalents at end of year		85,894		319,690	

Beyond Sport Foundation

Notes to the Financial Statements

For the year ended 31 December 2024

1 Accounting policies

Charity information

Beyond Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 110 High Holborn, 5th Floor, London, WC1V 6JS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As at the Balance Sheet date the charity has net liabilities of £79,788. Benchmark Sport Holdings Limited, a company with directors that are also trustees of Beyond Sport Foundation, has agreed to provide financial support to the charity so that it can meet its liabilities as they fall due, for at least twelve months from the date of approval of the financial statements.

Based on the above support the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Although this expectation is reasonable, the continued reliance on external funding does give rise to a level of uncertainty.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

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 are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Trademarks	10% straight line
------------	-------------------

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 and Section 12 of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present fair value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, which include trade and other payables and bank loans, are initially measured at transaction price and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present fair value of the future receipts discounted at a market rate of interest.

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

1 Accounting policies

(Continued)

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Sponsorship income	Sponsorship income
	2024	2023
	£	£
Donations and gifts	185,543	1,485

3 Income from charitable activities

	Grant income 2024	Total 2024	Grant income 2023	Total 2023
	£	£	£	£
Other income	1,592,518	1,592,518	2,366,990	2,366,990
Analysis by fund				
Unrestricted funds	460,008	460,008	661,436	661,436
Restricted funds	1,132,510	1,132,510	1,705,554	1,705,554
	1,592,518	1,592,518	2,366,990	2,366,990

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

4 Other income

	2024 £	2023 £
Service charge income	150,114	147,936
Write back of intercompany loan	-	125,000
	<u>150,114</u>	<u>272,936</u>

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	399,092	296,929
Fundraising & event costs	152,310	215,544
Overheads	41,369	59,583
Sub contracted consultancy	172,322	196,550
Grants payable	1,132,510	1,699,423
Audit fees	13,500	13,000
Profit on foreign exchange	12,972	(5,944)
	<u>1,924,075</u>	<u>2,475,085</u>
Analysis by fund		
Unrestricted funds	791,565	769,531
Restricted funds	1,132,510	1,705,554
	<u>1,924,075</u>	<u>2,475,085</u>

6 Grants payable

	2024 £
ACE Projects	28,275
Active Communities Network	546
Aspire Cairns Community Limited	17,400
Associacio Nacional de Futebol de Rua	513
Associacio Superaccio	631
Asociacion Tarjeta Verde	632
Association Kabubu	719
BIGKID	485
Bloomsbury Football Foundation	21,750
Charity Bounce	34,800
Creating Chances	34,800
Disability Sport Auckland	19,575

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

6	Grants payable	(Continued)
	Disability Sports Coach	13,050
	Dragones de Lavapies	631
	Foundation92	827
	Fundacion Futbol Mas Mexico	21,750
	Fundacion Tiempo de Juego	16,910
	Futbol Social	44,369
	Girls United	21,750
	GOALS Haiti	4,000
	HYPE Merseyside	485
	IEE	15,660
	INSTITUTO ESPORTE EDUCACAO	10,440
	Integration durch Sport und Bildung e.V -	1,775
	Kick Mit Osterreich	1,234
	La Nuestra Futbol Femenino	13,050
	Leicester Tigers Foundation	31,320
	Liberi Nantes Asd	490
	Love Futbol	201,838
	Luta Pela Paz	10,440
	Maori Football Aotearoa	34,800
	Moriarty Foundation	21,750
	North Yorkshire Sport -	1,312
	OSCAR Foundation	8,700
	PeacePlayers International	26,100
	Proyecto Cantera Juntos para Mexico AC	8,700
	REMS	33,060
	Rugby for Life	15,660
	Sense Rugby New Zealand	10,440
	Shooting Touch	10,440
	Skate Aid international	1,754
	Slum Soccer	33,440
	Soccer Without Borders	23,925
	Spartans Community Football Academy	485
	Special Olympics Arg	24,795
	Special Olympics Australia	30,450
	Special Olympics Brazil	30,450
	Special Olympics GB	21,750
	Special Olympics Mex	24,795
	Sport 4 Life	485
	Sport Against Racism Ireland	815
	Step Stiftung	1,754
	Stichting Fonds Gehandicaptensport	1,055
	Stichting Life Goals Nederland	1,053
	Street Child United Brazil	15,225
	Street Soccer London	7,576
	Street Soccer USA	30,450
	Street Soccer	4,175
	The Change Foundation	13,050
	The Sports Creative	13,050
	Transformacion Social	8,700

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

6	Grants payable	(Continued)
	UKSD	15,660
	UmRio	57,799
	United Kidz Sports Development	23,490
	Yoga & Sport with Refugees	4,727
	Yousport Asd Aps	495
		<hr/>
		1,132,510
		<hr/>

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

6	Grants payable	(Continued)
		2023
		£
	Grants to institutions (79 grants):	
	ACE Projects	23,404
	Active Community Network	766
	America Scores New York	17,021
	Asociacion Tarjeta Verde	241
	Aspire Cairns Community Limited	11,489
	Associacao Nacional de Futebol de Rua	198
	Associacio Superaccio	241
	Association Kabubu	197
	Badu Community CIC	47,519
	Barnet Community	15,260
	BIGKID	60,000
	BIGKID	827
	Bloomsbury Football Foundation	1,938
	Charity Bounce	34,043
	Charlton Athletic Community Trust	31,625
	Childfund Australia	8,500
	Connect Stars	59,138
	Creating Chances	34,043
	Dallaglio Rugbyworks	40,000
	Dancing Ground	12,766
	Deptford Lionesses	46,971
	Disability Sport Auckland	15,319
	Dragones de Lavapies	241
	Fundacion Futbol Mas Mexico	38,298
	Fundacion Tiempo de Juego	11,100
	Futbol Social	38,298
	Generation Spirit	27,660
	Girls United	13,066
	HR Sports Academy	59,880
	HYPE Merseyside	827
	INSTITUTO ESPORTE EDUCACAO	29,787
	Integration durch Sport und Bildung e.V	832
	Kick Mit Osterreich	438
	L.E.A.D	12,766
	La Nuestra Futbol Femenino	13,066
	Leicester Tigers Foundation	36,000
	Liberi Nantes Asd	172
	Love Futbol	174,787
	Luta Pela Paz	12,766
	Maori Football Aotearoa	29,787
	ML Community	25,368
	Moriarty Foundation	21,277
	Muslimah Sports Association	9,883
	NASSA	17,267

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

6	Grants payable	(Continued)
	PeacePlayers	21,277
	Phoenix Community Care	25,840
	Proyecto Cantera Juntos para Mexico AC	8,511
	REMS	34,543
	Shooting Touch	12,766
	Single Homeless Project	60,000
	Skate Aid international	832
	Slum Soccer	28,936
	Southall Community Alliance	41,250
	Spartans Community Football Academy	827
	Special Olympics Arg	23,404
	Special Olympics Australia	25,532
	Special Olympics Brazil	25,532
	Special Olympics GB	21,277
	Special Olympics Mex	23,404
	Special Olympics New Zealand	15,319
	Sport 4 Life	827
	Sport Against Racism Ireland	594
	Step Stiftung	832
	Stichting Fonds Gehandicaptensport	281
	Stichting Life Goals Nederland	281
	Street Child United Brazil	12,766
	Street Soccer London	12,766
	Street Soccer USA	37,449
	The Change Foundation	60,000
	The Change Foundation	29,787
	THE Play Equity Fund	26,132
	The Shift Foundation	11,064
	The Sports Creative	12,766
	Transformacion Social	8,511
	UmRio	52,265
	United Kidz Sports Development	21,777
	Yoga & Sport with Refugees	197
	Yousport Asd Aps	172
	Youth Run NOLA	12,766
		1,705,554

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Grants totalling £7,000 were received from trustees in 2024; no grants were received from trustees in 2023.

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
7	6

Employment costs

	2024 £	2023 £
Wages and salaries	399,092	296,929

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	1	1
£90,001 - £100,000	1	-

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Intangible fixed assets

	Trademarks £
Cost	
At 1 January 2024 and 31 December 2024	2,549
Amortisation and impairment	
At 1 January 2024	679
Amortisation charged for the year	255
At 31 December 2024	934
Carrying amount	
At 31 December 2024	1,615
At 31 December 2023	1,870

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	186,504	577,541
Prepayments and accrued income	21,023	52,583
	<u>207,527</u>	<u>630,124</u>

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		14,154	13,934
Deferred income		123,055	427,153
Trade creditors		87,484	146,587
Other creditors		116,042	136,851
Accruals		34,089	311,047
		<u>374,824</u>	<u>1,035,572</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(83,888)	795,665	(791,565)	(79,788)
	<u></u>	<u></u>	<u></u>	<u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	(250,214)	935,857	(769,531)	(83,888)
	<u></u>	<u></u>	<u></u>	<u></u>

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received £150,114 service charge income from a non for profit organisation under same management.

The following amounts included within creditors were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
Company A under the control of N Keller	-	-
Not for profit organisation under same management	69,376	35,740
Company B under the control of N Keller	51,134	97,258
Company C under the control of N Keller	60,430	139,094
Company D under the control of N Keller	-	-
	<u>180,940</u>	<u>272,092</u>

The following amounts included within debtors were outstanding at the reporting end date:

	Amounts owed by related parties	
	2024	2023
	£	£
Company B under the control of N Keller	-	877
Company C under the control of N Keller	386	576
	<u>386</u>	<u>1,452</u>

Beyond Sport Foundation

Notes to the Financial Statements (Continued)

For the year ended 31 December 2024

15	Cash generated from operations	2024 £	2023 £
	Surplus for the year	4,100	166,326
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	255	255
	Movements in working capital:		
	Decrease/(increase) in debtors	422,597	(232,064)
	(Decrease) in creditors	(356,650)	(25,022)
	(Decrease)/increase in provisions	-	(6,131)
	(Decrease)/increase in deferred income	(304,098)	111,034
	Cash (absorbed by)/generated from operations	(233,796)	14,398

16 Analysis of changes in net funds

The charity had no material debt during the year.