

STREET SOCCER ACADEMY

England & Wales · Charity number 1140394

Details

Status Registered

Legal form Charitable company

Company number [07370021](#)

Registered 2011-02-14

Register [View on the Charity Commission register](#)

Contact

Address 1 - 3 The Courtyard
Calvin Street
Bolton
BL1 8PB

Phone 01204 963972

Email info@streetsocceracademy.co.uk

Website www.streetsocceracademy.co.uk

Activities

Objects: 1) ADVANCEMENT OF EDUCATION, WITH A BROADLY BASED CHRISTIAN ETHOS. PRIMARILY IN THE UNITED KINGDOM GENERALLY, BUT AT THE TRUSTEES DISCRETION THE REST OF THE WORLD, FOR THE PUBLIC BENEFIT TO PROMOTE LEARNING BY DISADVANTAGED PEOPLE (BY MEANS OF ECONOMIC CIRCUMSTANCES, LOW ACADEMIC ACHIEVEMENT, LACK OF EMPLOYMENT OR TRAINING) AND/OR MARGINALISED PEOPLE (BY MEANS OF SOCIAL STANDING/STATUS), THROUGH THE CONTINUAL DEVELOPMENT OF THEIR INDIVIDUAL CAPABILITIES, COMPETENCIES, SKILLS AND UNDERSTANDING IN SUBJECTS OF EDUCATIONAL VALUE FOR THE PURPOSE OF THIS CLAUSE 'CHRISTIAN ETHOS' MEANS THE FUNDAMENTAL VALUES BASED ON THE TEACHINGS, ATTITUDES AND PRACTICES OF MAINSTREAM CHRISTIAN DENOMINATIONS OF ENGLAND & WALES. 2) TO PROMOTE SOCIAL INCLUSION, BASED UPON BIBLICAL PRINCIPLES. PRIMARILY IN THE UNITED KINGDOM GENERALLY, BUT AT THE TRUSTEES DISCRETION THE REST OF THE WORLD, FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'BIBLICAL PRINCIPLES' MEANS IN PARTICULAR (BUT WITHOUT LIMITATION) THE PRINCIPLES OF INTEGRITY, EXCELLENCE AND COMPASSION. SOCIALLY EXCLUDED MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF RACE, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY). 3) PROMOTION OF PARTICIPATION IN HEALTHY RECREATION THROUGH SPORT AND IN PARTICULAR (BUT WITHOUT LIMITATION) THE PROVISION OF FOOTBALL BASED ACTIVITIES, PRIMARILY IN THE UNITED KINGDOM GENERALLY, BUT AT THE TRUSTEES DISCRETION THE REST OF THE WORLD.

Activities: The charity's principal activities are:- the advancement of education;- to promote social inclusion; and- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities

Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** THE UNITED KINGDOM
- Bolton
- Bury
- Lancashire
- Manchester City
- Stockport
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£341,131	£344,713	-	-
2023-12-31	£386,602	£339,128	-	-
2022-12-31	£316,133	£280,202	-	-
2021-12-31	£263,115	£231,457	-	-
2020-12-31	£260,352	£221,303	-	-

Trustees

Name	Role	Appointed
David Mark Kruczek	Chair	2019-09-06
Rev David Graham Wynd		
Sebastian Aaron Rowe		2026-02-12
Simon Dixon		2015-03-10
Trevor William Shortt		2026-06-05

Accounts

Company registration number: 07370021

Charity registration number: 01140394

Street Soccer Academy

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Street Soccer Academy

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Street Soccer Academy

Reference and Administrative Details

Trustees	Mr I J Scholes
	Mr D G Wynd
	Mr M Turley - resigned 21 June 2024
	Mr S Dixon
	Mr D M Kruczek
Charity Registration Number	01140394
Company Registration Number	07370021
Registered Office	The charity is incorporated in England and Wales.
	1-3 The Courtyard
	Calvin Street
	Bolton
	BL1 8PB
Independent Examiner	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey
	Stockport
	SK4 3GN

Street Soccer Academy

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The company's objects and principal activities are:

- the advancement of education,
- to promote social inclusion, and
- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities.

Objectives, strategies and activities

SSA delivers an accredited Coach Education and Personal Development Programme primarily in custody environments. The programme is accredited with AQA (Assessment and Qualifications Alliance) Unit Award Scheme and rewards individuals for successfully completing units with certification. SSA has a scheme of work in place and lesson plans to ensure the programme is delivered consistently in each establishment.

The North West based Regional Centres offered capacity for up to 80 'hard to reach' individuals to engage with the charity via the Centres in the North West of England. It is at these Centres that individuals can combat issues such as homelessness, offending behaviour, addictions, long-term unemployment and poor health and wellbeing. Staff oversee the sessions providing help and support in identified areas in order to help the service users reach their full potential.

Various interpersonal and leadership skills are developed along with access to a minimum of one hour per week of physical exercise for each participant. Individuals that progress through the SSA levels system receive increased access to sports-based arenas, thus rewarding their commitment and positive application at Regional Centres. Typical progressions of service users include advancement onto industry recognised qualifications, work placements, voluntary work and employment. Practical experience and work skills opportunities exist within the charity itself and with partner organisations.

Those who successfully 'exit' the weekly practical sessions can choose to continue to receive support from the Floating Support Team.

We receive service users into our environments of all ethnicities and backgrounds and ensure that our equal opportunities policy is understood and administered by all staff and service users. Our Super Centres seek to build positive relationships through appraisals & peer mentoring and our service users are actively encouraged to participate in regular activities that are available in their local areas in order to reintegrate them back into their local communities.

Street Soccer Academy firmly believes in inclusivity. We have experience of supporting a significant number of service users in becoming reintegrated back into their communities through resettlement schemes, formal education, family reconciliation, work experience, voluntary work and employment. This enables people who were once marginalised to play a full part in local communities once more

Street Soccer Academy continues to invest into the staff who deliver the sports-based programmes throughout prisons and communities. Everyone involved in the delivery of sport have regular appraisals and the charity invests into their continued professional development by up skilling their qualifications.

Street Soccer Academy

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2024 Street Soccer Academy provided up to 80 spaces per week for service users to attend community-based interventions through football and fitness-based programmes. In addition, the five prison-based programmes provided capacity for a minimum of 384 service users per annum to engage with the rehabilitation-based services.

Despite HMP Forest Bank prison becoming a resettlement prison, Street Soccer Academy continues to have a through the gate engagement rate of approximately 65% with released inmates from both HMP Forest Bank and HMP Berwyn. Due to pressures being put on prisons and bed spaces, turnover of men is high, therefore, maintaining contact with the men when they are released through the gate is an achievement in itself.

Approximately 30% of all individuals released enter into employment within 3 months. This figure is above the employment figures for the general population of those released from prison so is regarded as a good industry standard.

During 2024, Street Soccer Academy delivered a community-based Coach Education and Personal Development Programme for the first time in Greater Manchester. It was regarded as a pilot project and 12 men enrolled to participate. Further courses will be considered during 2025.

Gifts in Kind

The charity received the hire of several facilities either in kind or at reduced rates during 2024.

The charity also received legal advice on a reduced cost basis.

The total monetary value of these gifts in kind is estimated to be in the region of £5,000 and the charity would like to express its thanks to the relevant providers.

The charity would also like to express its thanks to the various individuals and companies who volunteer their time and services free of charge on a regular basis, the value of which is unquantifiable.

Financial review

Policy on reserves

The Charity was successful in retaining between 6 and 12 months of expenditure in reserves throughout 2024.

This target was set to meet the working capital requirements in order for the Charity to continue the current activities in the event of a significant drop in funding.

The Management Committee continues to examine the Charity's requirements for reserves in light of the main risks to the organisation. The trustees reviewed the Charity's reserves policy in 2024 and agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Street Soccer Academy

Trustees' Report

Principal funding sources

In addition to the income generated by donations and fundraising events, other principal funding sources for the charity are currently by way of contract income and grants.

Contract Income

Contract income is derived from providers in the education sector, accommodation sector and justice services to deliver programmes in a variety of settings.

Grant Income

The charity has been successful in obtaining grants during 2024 from:

The National Lottery Reaching Communities - £22,829

Grant amounts received from 'The Henry Smith Charity' in 2023 for work undertaken in 2024 were included in restricted funds brought forward as at 1st January 2024.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are currently no funds available for long-term investment.

Plans for future periods

The North West of England, particularly Lancashire and Greater Manchester remain as the priority areas for continued community-based development along with exploring opportunities to advance the prison model further with new partnerships in the Justice Sector. Areas are being identified for further Street Soccer Academy models to be developed along with local partners.

Opportunities to expand existing partnerships will be explored with other prisons up for tender in the near future in Greater Manchester, Lancashire and Liverpool.

In community, we will continue to develop and seek further partnerships with well-respected and industry recognised groups in order to provide a mutual aid network of support to those with multiple and complex needs in the geographical areas stated. It is expected that partnerships will continue to be in the following fields: housing associations, justice services, education providers, homeless agencies, healthcare, social services, other charities and employers with strong corporate social responsibility philosophies. Partnerships will continue to be created with relevant industry experts to develop initiatives that directly combat the issues that the charity's service users face.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 September 2010 and registered as a charity on 14 February 2011. The 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. In the event of the company being wound up members are required to contribute an amount of £10 per member.

Street Soccer Academy

Trustees' Report

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. In this report these are referred to as members of the Management Committee. The Chief Executive Officer and Chief Operating Officer sit on the Management Committee but have no voting rights.

Under the requirements of the Memorandum and Articles of Association the trustees once elected are intended to be permanent. If trustees are to be disqualified or removed, the procedures laid out in the Memorandum and Articles of Association are to be adhered to.

The nature of the charity's work is based around people with 'multiple and complex needs'. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. All members of the Management Committee must be either directly involved with the delivery of the services that the charity offers or be able to demonstrate a unique understanding of the people group to be supported in order to add clear value to the charity's objectives.

Induction and training of trustees

All trustees are already familiar with the practical work of the charity having been encouraged to visit the Regional Centres where the core services are delivered.

Additionally, new trustees must all sign a declaration of eligibility as a security check for fraud. Trustees are expected to attend a short training and induction session in order to familiarise themselves with the charity and the context within which it operates. The training sessions are led by the Chief Executive of the charity and covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles Resourcing and the current financial position as set out in the latest published accounts, future plans and objectives

Organisational structure

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Chief Operating Officer and General Manager. This group has been named the Senior Management Team. The Senior Management Team meet weekly and are responsible for the strategic direction and policy of the charity.

The Chief Executive and Chief Operating Officer are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Operating Officer has responsibility for the day-to-day operational management of service provision and the General Manager has responsibility for all administrative aspects of the charity. The Chief Operating Officer is responsible for the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Street Soccer Academy

Trustees' Report

Relationships with related parties

In so far as it is complimentary to the charity's objects, the charity works closely with experts in related fields who also provide services to the charity's beneficiary group. The charity works in close collaboration with locally and nationally recognised groups providing expert provision in areas of accommodation, justice services, finance, education, employment & training, physical & mental health, families & community support and drugs & alcohol support.

In the North West of England four Regional Centres operated in 2024 in East Lancashire, North Manchester, Central Manchester and South Manchester.

Five services were delivered within two prisons during 2025. In HMP Forest Bank, A StreetSoccer, StreetFit and Connections Centre operated and in HMP Berwyn a StreetSoccer and Connections Centre service.

The Connections Centre offers an opportunity for through the gate to individuals who have not enrolled on a StreetSoccer or StreetFit Programme.

Street Soccer Academy continue to operate as part of a mutual aid network in prison and community environments working alongside experienced organisations offering housing support, education provision, employment opportunities, wellbeing programmes and intervention-based support.

Additional links have been created with recovery-based organisations in Greater Manchester such as Acorn and CGL in order to provide support to people who are battling with addictions.

Major risks and management of those risks

The Management Committee continues to conduct a review of the major risks to which the charity is exposed. The established business continuity plan has been updated for the period 1 January 2025 to 31 December 2025.

Procedures are in place to ensure compliance with health and safety of staff and clients. The annual registration and renewed award of England FA Accreditation (formerly FA Charter Standard) status ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The internal quality management framework further complements existing standards as laid out by the FA (Football Association) and AQA (Assessment and Qualifications Alliance) to which Street Soccer Academy is reportable.

The annual report was approved by the trustees of the charity on 6 June 2025 and signed on its behalf by:

Mr D G Wynd
Trustee

Street Soccer Academy

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Street Soccer Academy 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 6 June 2025 and signed on its behalf by:

Mr D G Wynd
Trustee

Street Soccer Academy

Independent Examiner's Report to the trustees of Street Soccer Academy ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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 McKellens Ltd, 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 Street Soccer Academy 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Paul Roper
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date:.....

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	17,914	22,829	40,743
Charitable activities	4	299,304	-	299,304
Investment income	6	<u>1,084</u>	<u>-</u>	<u>1,084</u>
Total income		<u>318,302</u>	<u>22,829</u>	<u>341,131</u>
Expenditure on:				
Charitable activities	7	<u>(277,628)</u>	<u>(67,085)</u>	<u>(344,713)</u>
Total expenditure		<u>(277,628)</u>	<u>(67,085)</u>	<u>(344,713)</u>
Net income/(expenditure)		<u>40,674</u>	<u>(44,256)</u>	<u>(3,582)</u>
Net movement in funds		40,674	(44,256)	(3,582)
Reconciliation of funds				
Total funds brought forward		<u>253,196</u>	<u>44,256</u>	<u>297,452</u>
Total funds carried forward	18	<u><u>293,870</u></u>	<u><u>-</u></u>	<u><u>293,870</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2023 Comparative amounts

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	25,396	106,661	132,057
Charitable activities	4	238,987	-	238,987
Other trading activities	5	15,110	-	15,110
Investment income	6	448	-	448
Total income		<u>279,941</u>	<u>106,661</u>	<u>386,602</u>
Expenditure on:				
Raising funds		(834)	-	(834)
Charitable activities	7	<u>(234,838)</u>	<u>(103,456)</u>	<u>(338,294)</u>
Total expenditure		<u>(235,672)</u>	<u>(103,456)</u>	<u>(339,128)</u>
Net income		44,269	3,205	47,474
Transfers between funds		<u>(885)</u>	<u>885</u>	<u>-</u>
Net movement in funds		43,384	4,090	47,474
Reconciliation of funds				
Total funds brought forward		<u>209,812</u>	<u>40,166</u>	<u>249,978</u>
Total funds carried forward	18	<u><u>253,196</u></u>	<u><u>44,256</u></u>	<u><u>297,452</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy
(Registration number: 07370021)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	1,246	1,197
Current assets			
Debtors	14	28,875	35,623
Cash at bank and in hand	15	<u>274,562</u>	<u>271,674</u>
		303,437	307,297
Creditors: Amounts falling due within one year	16	<u>(10,813)</u>	<u>(11,042)</u>
Net current assets		<u>292,624</u>	<u>296,255</u>
Net assets		<u><u>293,870</u></u>	<u><u>297,452</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	44,256
Unrestricted income funds			
Unrestricted funds		<u>293,870</u>	<u>253,196</u>
Total funds	18	<u><u>293,870</u></u>	<u><u>297,452</u></u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 6 June 2025 and signed on their behalf by:

Mr D G Wynd
Trustee

Mr D M Kruczek
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1-3 The Courtyard

Calvin Street

Bolton

BL1 8PB

These financial statements were authorised for issue by the trustees on 6 June 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Street Soccer Academy 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	2,657	-	2,657	9,442
Donations from individuals	8,503	-	8,503	8,852
Gift aid reclaimed	1,754	-	1,754	2,102
Grants, including capital grants;				
Grants from other charities	-	22,829	22,829	106,661
Gifts in kind	5,000	-	5,000	5,000
	<u>17,914</u>	<u>22,829</u>	<u>40,743</u>	<u>132,057</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Education and development	<u>299,304</u>	<u>299,304</u>	<u>238,987</u>

5 Income from other trading activities

	Total funds £	Total 2023 £
Local fundraising income	<u>-</u>	<u>15,110</u>
	<u>-</u>	<u>15,110</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,084</u>	<u>1,084</u>	<u>448</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

7 Expenditure on charitable activities

	Note	Unrestricted		Total 2024	Total 2023
		General £	Restricted £	£	£
Employment Costs		242,782	52,772	295,554	289,527
Direct costs		12,246	9,676	21,922	19,414
Office Costs and utilities		7,668	1,730	9,398	8,516
Travel and subsistence		1,508	1,781	3,289	4,094
Rent and rates		10,002	1,052	11,054	12,534
Depreciation, amortisation and other similar costs		1,049	-	1,049	1,099
Governance costs	8	2,373	74	2,447	3,110
		<u>277,628</u>	<u>67,085</u>	<u>344,713</u>	<u>338,294</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Independent examiner fees				
Examination of the financial statements	396	-	396	390
Preparation of accounts	810	-	810	798
Payroll services	849	-	849	969
Legal fees	318	74	392	953
	<u>2,373</u>	<u>74</u>	<u>2,447</u>	<u>3,110</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	259,200	255,737
Social security costs	20,405	19,788
Pension costs	15,949	14,002
	<u>295,554</u>	<u>289,527</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Charitable activities	7	8
Support/governance	2	2
	<u>9</u>	<u>10</u>

4 (2023 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,949 (2023 - £14,002).

No employee received emoluments of more than £60,000 during the year.

11 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>1,049</u>	<u>1,099</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2024	4,727	4,727
Additions	<u>1,098</u>	<u>1,098</u>
At 31 December 2024	<u>5,825</u>	<u>5,825</u>
Depreciation		
At 1 January 2024	3,530	3,530
Charge for the year	<u>1,049</u>	<u>1,049</u>
At 31 December 2024	<u>4,579</u>	<u>4,579</u>
Net book value		
At 31 December 2024	<u>1,246</u>	<u>1,246</u>
At 31 December 2023	<u>1,197</u>	<u>1,197</u>

14 Debtors

	2024 £	2023 £
Trade debtors	10,698	12,501
Prepayments and accrued income	18,177	22,450
Other debtors	<u>-</u>	<u>672</u>
	<u>28,875</u>	<u>35,623</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>274,562</u>	<u>271,674</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	635	1,557
Other taxation and social security	6,152	6,270
Accruals	<u>4,026</u>	<u>3,215</u>
	<u>10,813</u>	<u>11,042</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	11,013	3,099
Between one and five years	<u>330</u>	<u>7,534</u>
	<u>11,343</u>	<u>10,633</u>

18 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	<u>253,196</u>	<u>318,302</u>	<u>(277,628)</u>	<u>293,870</u>
Total unrestricted	<u>253,196</u>	<u>318,302</u>	<u>(277,628)</u>	<u>293,870</u>
Restricted Funds				
The Henry Smith Charity	31,717	-	(31,717)	-
National Lottery Community Fund	10,039	22,829	(32,868)	-
St James Place	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
Total Restricted	<u>44,256</u>	<u>22,829</u>	<u>(67,085)</u>	<u>-</u>
Total funds	<u>297,452</u>	<u>341,131</u>	<u>(344,713)</u>	<u>293,870</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General	209,812	279,902	(235,633)	(885)	253,196
Total unrestricted	209,812	279,902	(235,633)	(885)	253,196
Restricted Funds					
The Henry Smith Charity	28,330	58,600	(55,976)	763	31,717
National Lottery Community Fund	11,836	45,561	(47,480)	122	10,039
St James Place	-	2,500	-	-	2,500
Total Restricted	40,166	106,661	(103,456)	885	44,256
Total funds	249,978	386,563	(339,089)	-	297,452

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

The Henry Smith Charity awarded grant funding towards the provision of a Custody to Community Programme. The grant was used in the period 01 July 2021 to 30 June 2024.

National Lottery Community Fund is grant funding that ran for 3 years to September 2024 towards the costs of running the Street Soccer Academy community programme.

St James Place Fund awarded grant income in 2023 towards the administration of the charity's 'Boot Room' project.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2024

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	1,246	1,246
Current assets	303,437	303,437
Current liabilities	(9,311)	(9,311)
Total net assets	<u>295,372</u>	<u>295,372</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,197	-	1,197
Current assets	263,041	44,256	307,297
Current liabilities	(11,042)	-	(11,042)
Total net assets	<u>253,196</u>	<u>44,256</u>	<u>297,452</u>

20 Related party transactions

Aggregate donations from related parties were £1,500 (2023: £2,100).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No other trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: Nil).

Accounts

Company registration number: 07370021

Charity registration number: 01140394

Street Soccer Academy

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Street Soccer Academy

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Street Soccer Academy

Reference and Administrative Details

Trustees	Mr I J Scholes
	Mr D G Wynd
	Mr M Turley
	Mr S Dixon
	Mr D M Kruczek
Charity Registration Number	01140394
Company Registration Number	07370021
Registered Office	The charity is incorporated in England and Wales.
	1-3 The Courtyard
	Calvin Street
	Bolton
Independent Examiner	BL1 8PB
	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey
	Stockport
	SK4 3GN

Street Soccer Academy

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The company's objects and principal activities are:

- the advancement of education,
- to promote social inclusion, and
- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities.

Objectives, strategies and activities

SSA delivers an accredited Coach Education and Personal Development Programme primarily in custody environments. The programme is accredited with AQA (Assessment and Qualifications Alliance) Unit Award Scheme and rewards individuals for successfully completing units with certification. SSA has a scheme of work in place and lesson plans to ensure the programme is delivered consistently in each establishment.

The North West based Regional Centres offered capacity for up to 80 'hard to reach' individuals to engage with the charity via the Centres in the North West of England. It is at these Centres that individuals can combat issues such as homelessness, offending behaviour, addictions, long-term unemployment and poor health and wellbeing. Staff oversee the sessions providing help and support in identified areas in order to help the service users reach their full potential.

Various interpersonal and leadership skills are developed along with access to a minimum of one hour per week of physical exercise for each participant. Individuals that progress through the SSA levels system receive increased access to sports-based arenas, thus rewarding their commitment and positive application at Regional Centres. Typical progressions of service users include advancement onto industry recognised qualifications, work placements, voluntary work and employment. Practical experience and work skills opportunities exist within the charity itself and with partner organisations.

Those who successfully 'exit' the weekly practical sessions can choose to continue to receive support from the Floating Support Team.

We receive service users into our environments of all ethnicities and backgrounds and ensure that our equal opportunities policy is understood and administered by all staff and service users. Our Super Centres seek to build positive relationships through appraisals & peer mentoring and our service users are actively encouraged to participate in regular activities that are available in their local areas in order to reintegrate them back into their local communities.

Street Soccer Academy firmly believes in inclusivity. We have experience of supporting a significant number of service users in becoming reintegrated back into their communities through resettlement schemes, formal education, family reconciliation, work experience, voluntary work and employment. This enables people who were once marginalised to play a full part in local communities once more

Street Soccer Academy continues to invest into the staff who deliver the sports-based programmes throughout prisons and communities. Everyone involved in the delivery of sport have regular appraisals and the charity invests into their continued professional development by up skilling their qualifications.

Street Soccer Academy

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2023 Street Soccer Academy provided up to 80 spaces per week for service users to attend community-based interventions through football and fitness-based programmes. In addition, the three prison-based programmes provided capacity for 288 service users per annum to engage with the rehabilitation-based services.

Despite HMP Forest Bank prison becoming a resettlement prison, Street Soccer Academy continues to have a through the gate engagement rate of approximately 70% with released inmates from both HMP Forest Bank and HMP Berwyn. There have been challenges due to prison reform making external engagement more challenging hence 70% being regarded as a good figure for external engagement. Approximately 40% of all individuals released enter into employment within 3 months. This figure is above the employment figures for the general population of those released from prison so is regarded as a good industry standard.

The year 2023 saw the return of Soccer 24, a fund-raising event which involved a 24-man rep squad and 24 opposing teams. Approximately 200 people participated in the event based in Cheadle, Manchester all contributing towards a successful event.

Gifts in Kind

Gifts in kind

The charity received the hire of several facilities either in kind or at reduced rates during 2023.

The charity also received legal advice on a reduced cost basis.

The total monetary value of these gifts in kind is estimated to be in the region of £5,000 and the charity would like to express its thanks to the relevant providers.

The charity would also like to express its thanks to the various individuals and companies who volunteer their time and services free of charge, the value of which is unquantifiable.

Financial review

Policy on reserves

The Charity was successful in retaining between 6 and 12 months of expenditure in reserves throughout 2023.

This target was set to meet the working capital requirements in order for the charity to continue the current activities in the event of a significant drop in funding.

The Management Committee continues to examine the charity's requirements for reserves in light of the main risks to the organisation. The trustees reviewed the Charity's reserves policy in 2023 and agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Street Soccer Academy

Trustees' Report

Principal funding sources

In addition to the income generated by donations and fundraising events, other principal funding sources for the charity are currently by way of contract income and grants.

Contract Income

Contract income is derived from providers in the education sector, justice services and local councils to deliver programmes in a variety of settings.

Grant Income

The charity has been successful in obtaining grants during 2023 from:

The Henry Smith Charity - £ 58,600

The National Lottery Reaching Communities - £ 45,561

St James Place Charitable Foundation - £2,500

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are currently no funds available for long-term investment.

Plans for future periods

The North West of England, particularly Lancashire and Greater Manchester remain as the priority areas for continued community-based development along with exploring opportunities to advance the prison model further with new partnerships in the Justice Sector. Areas are being identified for further Street Soccer Academy models to be developed along with local partners.

Opportunities to expand existing partnerships will be explored with other prisons up for tender in the near future in Greater Manchester, Lancashire and Liverpool.

In community, we will continue to develop and seek further partnerships with well-respected and industry recognised groups in order to provide a mutual aid network of support to those with multiple and complex needs in the geographical areas stated. It is expected that partnerships will continue to be in the following fields: housing associations, justice services, education providers, homeless agencies, healthcare, social services, other charities and employers with strong corporate social responsibility philosophies. Partnerships will continue to be created with relevant industry experts to develop initiatives that directly combat the issues that the charity's service users face.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 September 2010 and registered as a charity on 14 February 2011. The 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. In the event of the company being wound up members are required to contribute an amount of £10 per member.

Street Soccer Academy

Trustees' Report

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. In this report these are referred to as members of the Management Committee. The Chief Executive Officer and Chief Operating Officer sit on the Management Committee but have no voting rights.

Under the requirements of the Memorandum and Articles of Association the trustees once elected are intended to be permanent. If trustees are to be disqualified or removed, the procedures laid out in the Memorandum and Articles of Association are to be adhered to.

The nature of the charity's work is based around people with 'multiple and complex needs'. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. All members of the Management Committee must be either directly involved with the delivery of the services that the charity offers or be able to demonstrate a unique understanding of the people group to be supported in order to add clear value to the charity's objectives.

Induction and training of trustees

All trustees are already familiar with the practical work of the charity having been encouraged to visit the Regional Centres where the core services are delivered.

Additionally, new trustees must all sign a declaration of eligibility as a security check for fraud. Trustees are expected to attend a short training and induction session in order to familiarise themselves with the charity and the context within which it operates. The training sessions are led by the Chief Executive of the charity and covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles Resourcing and the current financial position as set out in the latest published accounts, future plans and objectives

Organisational structure

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Chief Operating Officer and General Manager. This group has been named the Senior Management Team. The Senior Management Team meet weekly and are responsible for the strategic direction and policy of the charity.

The Chief Executive and Chief Operating Officer are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Operating Officer has responsibility for the day-to-day operational management of service provision and the General Manager has responsibility for all administrative aspects of the charity. The Chief Operating Officer is responsible for the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Street Soccer Academy

Trustees' Report

Relationships with related parties

In so far as it is complimentary to the charity's objects, the charity works closely with experts in related fields who also provide services to the charity's beneficiary group. The charity works in close collaboration with locally and nationally recognised groups providing expert provision in areas of accommodation, justice services, finance, education, employment & training, physical & mental health, families & community support and drugs & alcohol support.

In the North West of England 4 Regional Centres operated in 2023 in East Lancashire, North Manchester, Central Manchester and South Manchester.

An additional prison-based programme launched in 2023. 'StreetFit' offers 96 men per year the opportunity to engage in a health and wellbeing programme and receive through the gate support upon release.

The delivery of the StreetSoccer Coach Education and Personal Development Programmes based in HMP Forest Bank and HMP Berwyn operated to full capacity in accordance with guidance from the respective institutions.

Street Soccer Academy continue to operate as part of a mutual aid network in prison and community environments working alongside experienced organisations offering housing support, education provision, employment opportunities, wellbeing programmes and intervention-based support.

Additional partnerships will continue to be built upon as the organisation expands its work throughout the North West of England, Wales and in further areas of development.

Major risks and management of those risks

The Management Committee continues to conduct a review of the major risks to which the charity is exposed. The established business continuity plan has been updated for the period 1 January 2024 to 31 December 2024.

Procedures are in place to ensure compliance with health and safety of staff and clients. The annual registration and renewed award of England FA Accreditation (formerly FA Charter Standard) status ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The internal quality management framework further complements existing standards as laid out by the FA (Football Association) and AQA (Assessment and Qualifications Alliance) to which Street Soccer Academy is reportable.

The annual report was approved by the trustees of the charity on 21 June 2024 and signed on its behalf by:

Mr I J Scholes
Trustee

Street Soccer Academy

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Street Soccer Academy 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 21 June 2024 and signed on its behalf by:

Mr I J Scholes
Trustee

Street Soccer Academy

Independent Examiner's Report to the trustees of Street Soccer Academy ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 McKellens Ltd, 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 Street Soccer Academy 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Paul Roper
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

8 July 2024

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	25,396	106,661	132,057
Charitable activities	4	238,987	-	238,987
Other trading activities	5	15,110	-	15,110
Investment income	6	448	-	448
Total income		<u>279,941</u>	<u>106,661</u>	<u>386,602</u>
Expenditure on:				
Raising funds		(834)	-	(834)
Charitable activities	7	<u>(234,838)</u>	<u>(103,456)</u>	<u>(338,294)</u>
Total expenditure		<u>(235,672)</u>	<u>(103,456)</u>	<u>(339,128)</u>
Net income		44,269	3,205	47,474
Transfers between funds		<u>(885)</u>	<u>885</u>	<u>-</u>
Net movement in funds		43,384	4,090	47,474
Reconciliation of funds				
Total funds brought forward		<u>209,812</u>	<u>40,166</u>	<u>249,978</u>
Total funds carried forward	18	<u><u>253,196</u></u>	<u><u>44,256</u></u>	<u><u>297,452</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2022 Comparative amounts

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	28,010	98,265	126,275
Charitable activities	4	189,441	-	189,441
Other trading activities	5	220	-	220
Investment income	6	197	-	197
Total income		<u>217,868</u>	<u>98,265</u>	<u>316,133</u>
Expenditure on:				
Charitable activities	7	<u>(181,163)</u>	<u>(99,039)</u>	<u>(280,202)</u>
Total expenditure		<u>(181,163)</u>	<u>(99,039)</u>	<u>(280,202)</u>
Net income/(expenditure)		<u>36,705</u>	<u>(774)</u>	<u>35,931</u>
Net movement in funds		36,705	(774)	35,931
Reconciliation of funds				
Total funds brought forward		<u>173,107</u>	<u>40,940</u>	<u>214,047</u>
Total funds carried forward	18	<u><u>209,812</u></u>	<u><u>40,166</u></u>	<u><u>249,978</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 18.

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy
(Registration number: 07370021)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,197	2,297
Current assets			
Debtors	14	35,623	20,573
Cash at bank and in hand	15	<u>271,674</u>	<u>237,361</u>
		307,297	257,934
Creditors: Amounts falling due within one year	16	<u>(11,042)</u>	<u>(10,253)</u>
Net current assets		<u>296,255</u>	<u>247,681</u>
Net assets		<u><u>297,452</u></u>	<u><u>249,978</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		44,256	40,166
Unrestricted income funds			
Unrestricted funds		<u>253,196</u>	<u>209,812</u>
Total funds	18	<u><u>297,452</u></u>	<u><u>249,978</u></u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 21 June 2024 and signed on their behalf by:

Mr I J Scholes
Trustee

Mr S Dixon
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1-3 The Courtyard

Calvin Street

Bolton

BL1 8PB

These financial statements were authorised for issue by the trustees on 21 June 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Street Soccer Academy 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	9,442	-	9,442	10,328
Donations from individuals	8,852	-	8,852	9,915
Gift aid reclaimed	2,102	-	2,102	2,397
Grants, including capital grants;				
Grants from other charities	-	106,661	106,661	98,265
Gifts in kind	5,000	-	5,000	5,370
	25,396	106,661	132,057	126,275

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Education and development	238,987	238,987	189,441

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Local fundraising income	15,110	15,110	220
	15,110	15,110	220

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	448	448	197

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General £	Restricted £	2023 £	2022 £
Employment Costs		205,563	83,964	289,527	226,350
Direct costs		5,888	13,526	19,414	24,561
Office Costs and utilities		6,603	1,913	8,516	9,893
Travel and subsistence		1,863	2,231	4,094	3,410
Rent and rates		11,066	1,468	12,534	11,970
Depreciation, amortisation and other similar costs		1,099	-	1,099	876
Governance costs	8	2,756	354	3,110	3,142
		<u>234,838</u>	<u>103,456</u>	<u>338,294</u>	<u>280,202</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted		Total	Total
	General £	Restricted £	2023 £	2022 £
Independent examiner fees				
Examination of the financial statements	390	-	390	360
Preparation of accounts	798	-	798	762
Payroll services	655	314	969	825
Legal fees	913	40	953	1,195
	<u>2,756</u>	<u>354</u>	<u>3,110</u>	<u>3,142</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	255,737	198,883
Social security costs	19,788	14,790
Pension costs	14,002	12,677
	<u>289,527</u>	<u>226,350</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	8	6
Support/governance	2	2
	<u>10</u>	<u>8</u>

8 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,002 (2022 - £12,677).

No employee received emoluments of more than £60,000 during the year.

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>1,099</u>	<u>876</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2023	4,726	4,726
At 31 December 2023	4,726	4,726
Depreciation		
At 1 January 2023	2,429	2,429
Charge for the year	1,100	1,100
At 31 December 2023	3,529	3,529
Net book value		
At 31 December 2023	1,197	1,197
At 31 December 2022	2,297	2,297

14 Debtors

	2023 £	2022 £
Trade debtors	12,501	14,420
Prepayments	22,450	5,840
Other debtors	672	313
	35,623	20,573

15 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	271,674	237,361

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,557	630
Other taxation and social security	6,270	5,734
Pension scheme creditor	-	1,459
Accruals	3,215	2,430
	11,042	10,253

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	3,099	4,535
Between one and five years	<u>7,534</u>	<u>7,534</u>
	<u>10,633</u>	<u>12,069</u>

18 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General	<u>209,812</u>	<u>279,902</u>	<u>(235,633)</u>	<u>(885)</u>	<u>253,196</u>
Total unrestricted	<u>209,812</u>	<u>279,902</u>	<u>(235,633)</u>	<u>(885)</u>	<u>253,196</u>
Restricted Funds					
The Henry Smith Charity	28,330	58,600	(55,976)	763	31,717
National Lottery Community Fund	11,836	45,561	(47,480)	122	10,039
St James Place	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Total Restricted	<u>40,166</u>	<u>106,661</u>	<u>(103,456)</u>	<u>885</u>	<u>44,256</u>
Total funds	<u>249,978</u>	<u>386,563</u>	<u>(339,089)</u>	<u>-</u>	<u>297,452</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	173,107	217,868	(181,163)	209,812
Total unrestricted	173,107	217,868	(181,163)	209,812
Restricted Funds				
The Henry Smith Charity	29,319	55,100	(56,089)	28,330
National Lottery Community Fund	10,618	43,165	(41,947)	11,836
Aviva Community Fund	1,003	-	(1,003)	-
Total Restricted	40,940	98,265	(99,039)	40,166
Total funds	214,047	316,133	(280,202)	249,978

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

The Henry Smith Charity grant is towards the provision of a Custody to Community Programme. During 2022, £27,550 was received to fund expenditure in 2023 and in 2023, £29,300 was received to fund expenditure in 2024.

The National Lottery Reaching Communities Fund grant is for the costs of running the Street Soccer Academy community programme.

The St James Place Fund is for the administration of the charity's 'Boot Room' project.

The Aviva Community Fund is to help buy equipment for a community connections centre.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,197	-	1,197
Current assets	263,041	44,256	307,297
Current liabilities	(11,042)	-	(11,042)
Total net assets	253,196	44,256	297,452

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	2,297	-	2,297
Current assets	217,768	40,166	257,934
Current liabilities	(10,253)	-	(10,253)
Total net assets	<u>209,812</u>	<u>40,166</u>	<u>249,978</u>

Accounts

Company registration number: 07370021

Charity registration number: 01140394

Street Soccer Academy

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Street Soccer Academy

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Street Soccer Academy

Reference and Administrative Details

Trustees	Mr I J Scholes
	Mr D G Wynd
	Mr M Turley
	Mr S Dixon
	Mr D M Kruczek
Charity Registration Number	01140394
Company Registration Number	07370021
Registered Office	The charity is incorporated in England and Wales.
	1-3 The Courtyard
	Calvin Street
	Bolton
	BL1 8PB
Independent Examiner	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey
	Stockport
	SK4 3GN

Street Soccer Academy

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The company's objects and principal activities are:

- the advancement of education,
- to promote social inclusion, and
- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities.

Objectives, strategies and activities

SSA delivers an accredited Coach Education and Personal Development Programme primarily in custody environments. The programme is accredited with AQA (Assessment and Qualifications Alliance) Unit Award Scheme and rewards individuals for successfully completing units with certification. SSA has a scheme of work in place and lesson plans to ensure the programme is delivered consistently in each establishment.

The North West based Super Centres offer capacity for 100 'hard to reach' individuals to engage with the charity via the Centres in the North West of England. It is at these Centres that individuals can combat issues such as homelessness, offending behavior, addictions, long-term unemployment and poor health and wellbeing. Staff and volunteers from the local areas oversee the sessions to provide help and support in identified areas in order to help the service users reach their full potential.

Various interpersonal and leadership skills are developed along with access to a minimum of one hour per week of physical exercise for each participant. Individuals that progress through the SSA levels system receive increased access to sports based arenas, thus rewarding their commitment and positive application at Super Centres. Typical progressions of service users include advancement onto industry-recognised qualifications, work placements, voluntary work and employment. Practical experience and work skills opportunities exist within the charity itself and with partner organisations.

Those who successfully 'exit' the weekly practical sessions can choose to continue to receive support from the Floating Support Team.

We receive service users into our environments of all ethnicities and backgrounds, and ensure that our equal opportunities policy is understood and administered by all staff, volunteers and service users. Our volunteers are sourced from the local communities within which our Super Centres operate and seek to build positive relationships with the service users. Through volunteer led involvement and peer mentoring our service users are actively encouraged to participate in regular activities that are available in their local areas in order to reintegrate them back into their local communities.

Street Soccer Academy firmly believes in inclusivity. We have experience of supporting a significant number of service users in becoming reintegrated back into their communities through resettlement schemes, formal education, family reconciliation, work experience, voluntary work and employment. This enables people who were once marginalised to play a full part in local communities once more.

Street Soccer Academy continues to invest into the staff and volunteers who deliver the sports based programmes throughout prisons and communities. Everyone involved in the delivery of sport have regular appraisals and the charity invests into their continued professional development by up skilling their qualifications.

Street Soccer Academy

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2022 Street Soccer Academy provided up to 100 spaces for service users to attend community-based interventions through football and fitness-based programmes. In addition, the two prison-based programmes provided capacity for 176 service users to engage with the rehabilitation-based services.

Despite one of the two prisons in which Street Soccer Academy operates becoming a resettlement prison, Street Soccer Academy continues to have a through the gate engagement rate of over 90% with released inmates. Approximately 40% of all individuals released enter into employment within 3 months.

Gifts in Kind

The charity received the hire of several facilities either in kind or at reduced rates during 2022

The charity also received legal advice on a pro bono basis.

The total monetary value of these gifts in kind is estimated to be in the region of £5,370 and the charity would like to express its thanks to the relevant providers.

The charity would also like to express its thanks to the various individuals and companies who volunteer their time and services free of charge on a regular basis, the value of which is unquantifiable.

Financial review

Policy on reserves

The Charity was successful in retaining between 6 and 12 months of expenditure in reserves throughout 2022.

This target was set to meet the working capital requirements in order for the charity to continue the current activities in the event of a significant drop in funding.

The Management Committee continues to examine the charity's requirements for reserves in light of the main risks to the organisation. The trustees reviewed the Charity's reserves policy in 2022 and agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Principal funding sources

In addition to the income generated by donations and fundraising events, other principal funding sources for the charity are currently by way of contract income and grants.

Contract Income

Contract income is derived from providers in the education sector, justice services and local councils to deliver programmes in a variety of settings.

Street Soccer Academy

Trustees' Report

Grant Income

The charity has been successful in obtaining grants during 2022 from:

The Henry Smith Charity - £ 55,100

The National Lottery Reaching Communities - £ 43,165

In addition to the above, the charity also received a small grant in the amount of £2,500 from St James Place Wealth Management to support the administration process of coordinating referrals into the community programme. This was spent during the period.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are currently no funds available for long-term investment.

Plans for future periods

Post Covid-19, we are planning to get events operational once again and look to raise the profile of the charity in order to assist with future growth plans.

The North West of England, particularly Lancashire and Greater Manchester remain as the priority areas for continued community-based development along with exploring opportunities to advance the prison model further with new partnerships in the Justice Sector. Opportunities to expand existing partnerships will be explored with other prisons up for tender in the near future. As the current Community Rehabilitation Company model disbands over the coming years Street Soccer Academy will explore opportunities of partnership to work with more ex-offenders and those at risk of offending.

In community, we will continue to develop and seek further partnerships with well-respected and industry recognised groups in order to provide a mutual aid network of support to those with multiple and complex needs in the geographical areas stated. It is expected that partnerships will continue to be in the following fields: housing associations, justice services, homeless agencies, healthcare, social services, other charities and employers with strong corporate social responsibility philosophies. Partnerships will continue to be created with relevant industry experts to develop initiatives that directly combat the issues that the charity's service users face.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 September 2010 and registered as a charity on 14 February 2011. The 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. In the event of the company being wound up members are required to contribute an amount of £10 per member.

Street Soccer Academy

Trustees' Report

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. In this report these are referred to as members of the Management Committee. The Chief Executive Officer and Chief Operating Officer sit on the Management Committee but have no voting rights.

Under the requirements of the Memorandum and Articles of Association the trustees once elected are intended to be permanent. If trustees are to be disqualified or removed, the procedures laid out in the Memorandum and Articles of Association are to be adhered to.

The nature of the charity's work is based around people with 'multiple and complex needs'. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. All members of the Management Committee must be either directly involved with the delivery of the services that the charity offers or be able to demonstrate a unique understanding of the people group to be supported in order to add clear value to the charity's objectives.

On 13 October 2022 Trevor Shortt resigned from his position of trustee having been appointed on 14th June 2019. The board would like to publicly thank Trevor for his service during the three years he was on the board.

Induction and training of trustees

All trustees are already familiar with the practical work of the charity having been encouraged to visit the Regional Centres where the core services are delivered.

Additionally, new trustees must all sign a declaration of eligibility as a security check for fraud. Trustees are expected to attend a short training and induction session in order to familiarise themselves with the charity and the context within which it operates. The training sessions are led by the Chief Executive of the charity and covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles Resourcing and the current financial position as set out in the latest published accounts, future plans and objectives

Organisational structure

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Chief Operating Officer and General Manager. This group has been named the Senior Management Team. The Senior Management Team meet weekly and are responsible for the strategic direction and policy of the charity.

The Chief Executive and Chief Operating Officer are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Operating Officer has responsibility for the day-to-day operational management of service provision and the General Manager has responsibility for all administrative aspects of the charity. The Chief Operating Officer is responsible for the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Street Soccer Academy

Trustees' Report

Relationships with related parties

In so far as it is complimentary to the charity's objects, the charity works closely with experts in related fields who also provide services to the charity's beneficiary group. The charity works in close collaboration with locally and nationally recognised groups providing expert provision in areas of accommodation, justice services, finance, education, employment & training, physical & mental health, families & community support, and drugs & alcohol support.

In the North West of England there are currently 3 Regional Centres in East Lancashire, Central Manchester and South Manchester.

The delivery of the two Coach Education and Personal Development Programmes based in custody environments operated to full capacity in accordance with guidance from the respective institutions.

Street Soccer Academy continue to operate as part of a mutual aid network in prison and community environments working alongside experienced organisations offering housing support, education provision, employment opportunities, wellbeing programmes and intervention based support.

Additional partnerships will continue to be built upon as the organisation expands its work throughout the North West of England, Wales and in further areas of development.

Major risks and management of those risks

The Management Committee continues to conduct a review of the major risks to which the charity is exposed. The established business continuity plan has been updated for the period 1 January 2022 to 31 December 2022.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The annual registration and renewed award of England FA Accreditation (formerly FA Charter Standard) status ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The internal quality management framework further complements existing standards as laid out by the FA (Football Association) and AQA (Assessment and Qualifications Alliance) to which Street Soccer Academy is reportable.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 16 June 2023 and signed on its behalf by:

.....
Mr I J Scholes
Trustee

Street Soccer Academy

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Street Soccer Academy 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16 June 2023 and signed on its behalf by:

.....
Mr I J Scholes
Trustee

Street Soccer Academy

Independent Examiner's Report to the trustees of Street Soccer Academy ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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 McKellens Ltd, 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 Street Soccer Academy 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Paul Roper
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date:.....

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	28,010	98,265	126,275
Charitable activities	4	189,441	-	189,441
Other trading activities	5	220	-	220
Investment income	6	197	-	197
Total income		<u>217,868</u>	<u>98,265</u>	<u>316,133</u>
Expenditure on:				
Charitable activities	7	<u>(181,163)</u>	<u>(99,039)</u>	<u>(280,202)</u>
Total expenditure		<u>(181,163)</u>	<u>(99,039)</u>	<u>(280,202)</u>
Net income/(expenditure)		<u>36,705</u>	<u>(774)</u>	<u>35,931</u>
Net movement in funds		36,705	(774)	35,931
Reconciliation of funds				
Total funds brought forward		<u>173,107</u>	<u>40,940</u>	<u>214,047</u>
Total funds carried forward	17	<u><u>209,812</u></u>	<u><u>40,166</u></u>	<u><u>249,978</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2021 Comparative amounts

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	36,158	50,636	86,794
Charitable activities	4	170,460	-	170,460
Other trading activities	5	5,769	-	5,769
Investment income	6	92	-	92
Total income		<u>212,479</u>	<u>50,636</u>	<u>263,115</u>
Expenditure on:				
Charitable activities	7	<u>(193,411)</u>	<u>(38,046)</u>	<u>(231,457)</u>
Total expenditure		<u>(193,411)</u>	<u>(38,046)</u>	<u>(231,457)</u>
Net income		<u>19,068</u>	<u>12,590</u>	<u>31,658</u>
Net movement in funds		19,068	12,590	31,658
Reconciliation of funds				
Total funds brought forward		<u>154,039</u>	<u>28,350</u>	<u>182,389</u>
Total funds carried forward	17	<u><u>173,107</u></u>	<u><u>40,940</u></u>	<u><u>214,047</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy
(Registration number: 07370021)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	2,297	1,120
Current assets			
Debtors	14	20,573	16,176
Cash at bank and in hand	15	<u>237,361</u>	<u>205,261</u>
		257,934	221,437
Creditors: Amounts falling due within one year	16	<u>(10,253)</u>	<u>(8,510)</u>
Net current assets		<u>247,681</u>	<u>212,927</u>
Net assets		<u><u>249,978</u></u>	<u><u>214,047</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		40,166	40,940
Unrestricted income funds			
Unrestricted funds		<u>209,812</u>	<u>173,107</u>
Total funds	17	<u><u>249,978</u></u>	<u><u>214,047</u></u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 16 June 2023 and signed on their behalf by:

.....
Mr I J Scholes
Trustee

.....
Mr S Dixon
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1-3 The Courtyard

Calvin Street

Bolton

BL1 8PB

These financial statements were authorised for issue by the trustees on 16 June 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Street Soccer Academy 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

Income and endowments

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 the income receivable can be measured reliably.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	10,328	-	10,328	1,551
Donations from individuals	9,915	-	9,915	9,344
Gift aid reclaimed	2,397	-	2,397	1,933
Grants, including capital grants;				
Government grants	-	-	-	21,683
Grants from other charities	-	98,265	98,265	48,783
Gifts in kind	5,370	-	5,370	3,500
	<u>28,010</u>	<u>98,265</u>	<u>126,275</u>	<u>86,794</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Education and development	<u>189,441</u>	<u>189,441</u>	<u>170,460</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Local fundraising income	<u>220</u>	<u>220</u>	<u>5,769</u>
	<u>220</u>	<u>220</u>	<u>5,769</u>

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>197</u>	<u>197</u>	<u>92</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Expenditure on charitable activities

	Note	Unrestricted		Total 2022	Total 2021
		General £	Restricted £	£	£
Employment Costs		148,927	77,423	226,350	202,400
Direct costs		12,532	12,029	24,561	11,490
Office Costs and utilities		6,428	3,465	9,893	6,677
Travel and subsistence		898	2,512	3,410	880
Rent and rates		8,704	3,266	11,970	6,819
Depreciation, amortisation and other similar costs		876	-	876	854
Governance costs	8	2,798	344	3,142	2,337
		<u>181,163</u>	<u>99,039</u>	<u>280,202</u>	<u>231,457</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Independent examiner fees				
Examination of the financial statements	360	-	360	360
Preparation of accounts	605	157	762	750
Payroll services	825	-	825	1,116
Legal fees	1,008	187	1,195	111
	<u>2,798</u>	<u>344</u>	<u>3,142</u>	<u>2,337</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	198,883	177,964
Social security costs	14,790	13,249
Pension costs	12,677	11,187
	<u>226,350</u>	<u>202,400</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	6	4
Support/governance	2	2
	<u>8</u>	<u>6</u>

7 (2021 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,677 (2021 - £11,187).

No employee received emoluments of more than £60,000 during the year.

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>876</u>	<u>854</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	6,177	6,177
Disposals	<u>(1,451)</u>	<u>(1,451)</u>
At 31 December 2022	<u>4,726</u>	<u>4,726</u>
Depreciation		
At 1 January 2022	3,004	3,004
Charge for the year	876	876
Eliminated on disposals	<u>(1,451)</u>	<u>(1,451)</u>
At 31 December 2022	<u>2,429</u>	<u>2,429</u>
Net book value		
At 31 December 2022	<u>2,297</u>	<u>2,297</u>
At 31 December 2021	<u>3,173</u>	<u>3,173</u>

14 Debtors

	2022 £	2021 £
Trade debtors	14,420	15,260
Prepayments	5,840	764
Other debtors	<u>313</u>	<u>152</u>
	<u>20,573</u>	<u>16,176</u>

15 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>237,361</u>	<u>205,261</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	630	609
Other taxation and social security	5,734	4,778
Pension scheme creditor	1,459	1,173
Accruals	<u>2,430</u>	<u>1,950</u>
	<u>10,253</u>	<u>8,510</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

17 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	173,107	217,868	(181,163)	209,812
Total unrestricted	<u>173,107</u>	<u>217,868</u>	<u>(181,163)</u>	<u>209,812</u>
Restricted Funds				
The Henry Smith Charity	29,319	55,100	(56,089)	28,330
National Lottery Community Fund	10,618	43,165	(41,947)	11,836
Aviva Community Fund	1,003	-	(1,003)	-
Total Restricted	<u>40,940</u>	<u>98,265</u>	<u>(99,039)</u>	<u>40,166</u>
Total funds	<u>214,047</u>	<u>316,133</u>	<u>(280,202)</u>	<u>249,978</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	154,039	212,479	(193,411)	173,107
Total unrestricted	<u>154,039</u>	<u>212,479</u>	<u>(193,411)</u>	<u>173,107</u>
Restricted Funds				
Football Foundation	-	500	(500)	-
The Henry Smith Charity	28,350	28,350	(27,381)	29,319
National Lottery Community Fund	-	20,433	(9,815)	10,618
Aviva Community Fund	-	1,353	(350)	1,003
Total Restricted	<u>28,350</u>	<u>50,636</u>	<u>(38,046)</u>	<u>40,940</u>
Total funds	<u>182,389</u>	<u>263,115</u>	<u>(231,457)</u>	<u>214,047</u>

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

The Henry Smith Charity grant is towards the provision of a Custody to Community Programme. During 2022, £27,550 was received to fund expenditure in 2023.

The National Lottery Reaching Communities Fund grant is for the costs of running the Street Soccer Academy community programme.

The Aviva Community Fund is to help buy equipment for a community connections centre.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2022

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Designated	31 December
	£	£	2022
Tangible fixed assets	2,297	-	2,297
Current assets	217,768	40,166	257,934
Current liabilities	(9,427)	-	(9,427)
Total net assets	210,638	40,166	250,804
	Unrestricted funds	Restricted funds	Total funds at
	General		31 December
	£	£	2021
Tangible fixed assets	1,120	-	1,120
Current assets	180,497	40,940	221,437
Current liabilities	(8,510)	-	(8,510)
Total net assets	173,107	40,940	214,047

Accounts

Company registration number: 07370021

Charity registration number: 01140394

Street Soccer Academy

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Street Soccer Academy

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Street Soccer Academy

Reference and Administrative Details

Trustees	Mr I J Scholes
	Mr D G Wynd
	Mr M Turley
	Mr S Dixon
	Mr T W Shortt
	Mr D M Kruczek
Principal Office	PO Box 299 Bolton BL1 9YP
Registered Office	11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN The charity is incorporated in England and Wales.
Company Registration Number	07370021
Charity Registration Number	01140394
Independent Examiner	JP Roper McKellens Ltd Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

Street Soccer Academy

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The company's objects and principal activities are:

- the advancement of education,
- to promote social inclusion, and
- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities.

Objectives, strategies and activities

SSA delivers an accredited Coach Education and Personal Development Programme primarily in custody environments. The programme is accredited with AQA (Assessment and Qualifications Alliance) Unit Award Scheme and rewards individuals for successfully completing units with certification. SSA has a scheme of work in place and lesson plans to ensure the programme is delivered consistently in each establishment.

The North West based Super Centres offer capacity for 100 'hard to reach' individuals to engage with the charity via the Centres in the North West of England. It is at these Centres that individuals can combat issues such as homelessness, offending behavior, addictions, long-term unemployment and poor health and wellbeing. Staff and volunteers from the local areas oversee the sessions to provide help and support in identified areas in order to help the service users reach their full potential.

Various interpersonal and leadership skills are developed along with access to a minimum of one hour per week of physical exercise for each participant. Individuals that progress through the SSA levels system receive increased access to sports based arenas, thus rewarding their commitment and positive application at Super Centres. Typical progressions of service users include advancement onto industry-recognised qualifications, work placements, voluntary work and employment. Practical experience and work skills opportunities exist within the charity itself and with partner organisations.

Those who successfully 'exit' the weekly practical sessions can choose to continue to receive support from the Floating Support Team.

We receive service users into our environments of all ethnicities and backgrounds, and ensure that our equal opportunities policy is understood and administered by all staff, volunteers and service users. Our volunteers are sourced from the local communities within which our Super Centres operate and seek to build positive relationships with the service users. Through volunteer led involvement and peer mentoring our service users are actively encouraged to participate in regular activities that are available in their local areas in order to reintegrate them back into their local communities.

Street Soccer Academy firmly believes in inclusivity. We have experience of supporting a significant number of service users in becoming reintegrated back into their communities through resettlement schemes, formal education, family reconciliation, work experience, voluntary work and employment. This enables people who were once marginalised to play a full part in local communities once more.

Street Soccer Academy

Trustees' Report

Objectives, strategies and activities (cont.)

Street Soccer Academy continues to invest into the staff and volunteers who deliver the sports based programmes throughout prisons and communities. Everyone involved in the delivery of sport have regular appraisals and the charity invests into their continued professional development by up skilling their qualifications.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2021 Street Soccer Academy operations continued to be affected by the COVID-19 pandemic, however, in addition to allowable practical delivery, SSA developed a blended learning approach in the prison environment allowing service users to complete theory units of learning in their cells. This enabled up to 16 men per course to continue their learning and development in both HMP Berwyn and HMP Forest Bank despite the ongoing effects of the pandemic.

In community, the Super Centres resumed activity during 2021 initially allowing existing service users to return to the practical activities, soon followed by new referrals. This allowed for the original capacity levels of up to 100 spaces per week to be made available to service users.

During the periods of lockdown Street Soccer Academy maintained access for existing service users to the emergency telephone helpline.

Gifts in Kind

Gifts in kind

The charity received the hire of several facilities either in kind or at reduced rates during 2021.

The charity also received legal advice on a pro bono basis.

The total monetary value of these gifts in kind is estimated to be in the region of £3,500 and the charity would like to express its thanks to the relevant providers.

The charity would also like to express its thanks to the various individuals and companies who volunteer their time and services free of charge on a regular basis, the value of which is unquantifiable.

Street Soccer Academy

Trustees' Report

Financial review

Policy on reserves

The Charity was successful in retaining between 6 and 12 months of expenditure in reserves throughout 2021.

This target was set to meet the working capital requirements in order for the charity to continue the current activities in the event of a significant drop in funding.

The Management Committee continues to examine the charity's requirements for reserves in light of the main risks to the organisation. The trustees reviewed the Charity's reserves policy in 2021 and agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Principal funding sources

In addition to the income generated by donations and fundraising events, other principal funding sources for the charity are currently by way of contract income and grants.

During 2021, Street Soccer Academy had one form of contract income this being with Novus Cambria, to deliver the custody-based Coach Education Programme.

In addition, Street Soccer Academy partnered with Stockport Homes to deliver commissioned Streetfit community programmes in Stockport. This activity ceased in March 2020 due to the Covid 19 pandemic and resumed in August 2021.

The charity has been successful in obtaining grants during 2021 from:

Football Foundation (Return to Football) - £ 500.

The Henry Smith Charity - £ 28,350.

The National Lottery Reaching Communities - £ 20,433

Aviva Community Fund - £1,353

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are currently no funds available for long-term investment.

Street Soccer Academy

Trustees' Report

COVID19- PANDEMIC

Like many other organisations the Charity has been affected by the COVID-19 pandemic throughout 2021.

Governance

The Company's Articles of Association state that directors meetings may be held by suitable electronic means agreed by the directors in which each participant may communicate with all other participants. 'Zoom' meetings have been approved by the Directors as suitable electronic means for the purpose of directors meetings through the pandemic and Directors have continued to meet via this method throughout 2021.

Finances

Since its formation in 2011 the charity has continued to build financial reserves to support its work in the event of a significant drop in funding.

Whilst the charity's main contract income and regular donations have continued throughout the pandemic the charity's ability to fundraise has been significantly impacted by COVID-19 as the charity has historically used football as its main fundraising tool at its annual 'Soccer 24' fundraising event. With the charity currently unable to use football as a fundraising tool during 2021, it actively pursued other income streams to mitigate this loss including grant funding, alternative fundraising events and government schemes.

Funding for the recommencement of the programme at HMP Forest Bank was secured in 2020 however the programme was unable to commence due to the Covid 19 pandemic. Activity recommenced in July 2021.

Support of Service Users

Custody Environment

SSA developed a blended learning approach in the prison environment allowing service users to complete theory units of learning in their cells. This enabled up to 16 men per course to continue their learning and development in both HMP Berwyn and HMP Forest Bank despite the ongoing effects of the pandemic.

Community Environment

We continued to be guided by the government and FA directives throughout 2021 and all of our five Super Centres were operating as of 2nd June 2021.

Whilst our Super Centre activity ceased during the lockdowns we continued to offer telephone support to all community based service users, which has for some has proven invaluable where the availability of other welfare services temporarily ceased due to the pandemic.

Staff and Volunteers

The Charity is aware of its responsibility to support its staff and volunteers during the pandemic and has kept in contact with all staff and volunteers via telephone calls and Zoom meetings where appropriate.

Street Soccer Academy

Trustees' Report

Plans for future periods

The North West of England, particularly Lancashire and Greater Manchester remain as the priority areas for continued community based development along with exploring opportunities to advance the prison model further with new partnerships in the Justice Sector. Opportunities to expand the partnership with Novus will be explored with other prisons up for tender in the near future. As the current Community Rehabilitation Company model disbands over the coming years Street Soccer Academy will explore opportunities of partnership to work with more ex-offenders and those at risk of offending.

In community, we will continue to develop and seek further partnerships with well-respected and industry recognised groups in order to provide a mutual aid network of support to those with multiple and complex needs in the geographical areas stated. It is expected that partnerships will continue to be in the following fields: housing associations, justice services, homeless agencies, healthcare, social services, other charities and employers with strong corporate social responsibility philosophies. Partnerships will continue to be created with relevant industry experts to develop initiatives that directly combat the issues that the charity's service users face.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 September 2010 and registered as a charity on 14 February 2011. The 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. In the event of the company being wound up members are required to contribute an amount of £10 per member.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. In this report these are referred to as members of the Management Committee. The Chief Executive Officer and Chief Operating Officer sit on the Management Committee but have no voting rights.

Under the requirements of the Memorandum and Articles of Association the trustees once elected are intended to be permanent. If trustees are to be disqualified or removed, the procedures laid out in the Memorandum and Articles of Association are to be adhered to.

The nature of the charity's work is based around people with 'multiple and complex needs'. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. All members of the Management Committee must be either directly involved with the delivery of the services that the charity offers or be able to demonstrate a unique understanding of the people group to be supported in order to add clear value to the charity's objectives.

Street Soccer Academy

Trustees' Report

Induction and training of trustees

All trustees are already familiar with the practical work of the charity having been encouraged to visit the Regional Centres where the core services are delivered.

Additionally, new trustees must all sign a declaration of eligibility as a security check for fraud. Trustees are expected to attend a short training and induction session in order to familiarise themselves with the charity and the context within which it operates. The training sessions are led by the Chief Executive of the charity and covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles Resourcing and the current financial position as set out in the latest published accounts, future plans and objectives

Organisational structure

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Chief Operating Officer and General Manager. This group has been named the Senior Management Team. The Senior Management Team meet weekly and are responsible for the strategic direction and policy of the charity.

The Chief Executive and Chief Operating Officer are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Operating Officer has responsibility for the day-to-day operational management of service provision and the General Manager has responsibility for all administrative aspects of the charity. The Chief Operating Officer is responsible for the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Street Soccer Academy

Trustees' Report

Relationships with related parties

In so far as it is complimentary to the charity's objects, the charity works closely with experts in related fields who also provide services to the charity's beneficiary group. The charity works in close collaboration with locally and nationally recognised groups providing expert provision in areas of accommodation, justice services, finance, education, employment & training, physical & mental health, families & community support, and drugs & alcohol support.

In the North West of England there are currently 5 Super Centres: East Lancashire, West Lancashire, Central Manchester, North Manchester and South Manchester.

Street Soccer Academy has continued to work closely with Sodexo and Community Rehabilitation Companies in prison and community environments. The delivery of the Coach Education and Personal Development Programme based at HMP Forest Bank resumed in July 2021.

During 2021, Street Soccer Academy continued working in partnership with Novus Cambria based at HMP Berwyn in Wrexham, Wales delivering a limited version of our Coach Education and Personal Development Programme due to the ongoing restrictions imposed as a result of Covid-19.

Additional partnerships will continue to be built upon as the organisation expands its work throughout the North West of England, Wales and in further areas of development.

Major risks and management of those risks

The Management Committee continues to conduct a review of the major risks to which the charity is exposed. The established business continuity plan has been updated for the period 1 January 2022 to 31 December 2022.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The annual registration and renewed award of England FA Accreditation (formerly FA Charter Standard) status ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The internal quality management framework further complements existing standards as laid out by the FA (Football Association) and AQA (Assessment and Qualifications Alliance) to which Street Soccer Academy is reportable.

The annual report was approved by the trustees of the charity on 1 July 2022 and signed on its behalf by:



Mr I J Scholes
Trustee

Street Soccer Academy

Statement of Trustees' Responsibilities

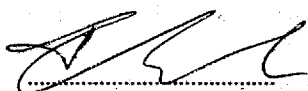
The trustees (who are also the directors of Street Soccer Academy for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 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 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.

Approved by the trustees of the charity on 1 July 2022 and signed on its behalf by:



Mr I J Scholes
Trustee

Street Soccer Academy

Independent Examiner's Report to the trustees of Street Soccer Academy

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Street Soccer Academy (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 Street Soccer Academy 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 Street Soccer Academy'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 McKellens Ltd, 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 Street Soccer Academy 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



JP Roper
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date: 11/12/21

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	36,158	50,636	86,794
Charitable activities	4	170,460	-	170,460
Other trading activities	5	5,769	-	5,769
Investment income	6	92	-	92
Total income		<u>212,479</u>	<u>50,636</u>	<u>263,115</u>
Expenditure on:				
Charitable activities	7	<u>(193,411)</u>	<u>(38,046)</u>	<u>(231,457)</u>
Total expenditure		<u>(193,411)</u>	<u>(38,046)</u>	<u>(231,457)</u>
Net income		<u>19,068</u>	<u>12,590</u>	<u>31,658</u>
Net movement in funds		19,068	12,590	31,658
Reconciliation of funds				
Total funds brought forward		<u>154,039</u>	<u>28,350</u>	<u>182,389</u>
Total funds carried forward	17	<u>173,107</u>	<u>40,940</u>	<u>214,047</u>

The notes on pages 14 to 23 form an integral part of these financial statements.

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2020 Comparative amounts

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	41,736	35,350	77,086
Charitable activities	4	168,540	-	168,540
Other trading activities	5	14,388	-	14,388
Investment income	6	338	-	338
Total income		<u>225,002</u>	<u>35,350</u>	<u>260,352</u>
Expenditure on:				
Charitable activities	7	<u>(214,053)</u>	<u>(7,250)</u>	<u>(221,303)</u>
Total expenditure		<u>(214,053)</u>	<u>(7,250)</u>	<u>(221,303)</u>
Net income		<u>10,949</u>	<u>28,100</u>	<u>39,049</u>
Net movement in funds		10,949	28,100	39,049
Reconciliation of funds				
Total funds brought forward		<u>143,090</u>	<u>250</u>	<u>143,340</u>
Total funds carried forward	17	<u>154,039</u>	<u>28,350</u>	<u>182,389</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 17.

The notes on pages 14 to 23 form an integral part of these financial statements.

Street Soccer Academy

(Registration number: 07370021)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	1,120	1,974
Current assets			
Debtors	14	16,176	18,177
Cash at bank and in hand	15	205,261	169,023
		221,437	187,200
Creditors: Amounts falling due within one year	16	(8,510)	(6,785)
Net current assets		212,927	180,415
Net assets		214,047	182,389
Funds of the charity:			
Restricted income funds			
Restricted funds		40,940	28,350
Unrestricted income funds			
Unrestricted funds		173,107	154,039
Total funds	17	214,047	182,389

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

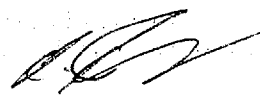
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on 1 July 2022 and signed on their behalf by:



Mr I J Scholes
Trustee



Mr S Dixon
Trustee

The notes on pages 14 to 23 form an integral part of these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The principal place of business is:

PO Box 299
Bolton
BL1 9YP

These financial statements were authorised for issue by the trustees on 1 July 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Street Soccer Academy 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	1,051	500	1,551	300
Donations from individuals	340	1,219	1,559	330
Gift aid reclaimed	1,799	134	1,933	1,685
Grants, including capital grants;				
Government grants	21,683	-	21,683	28,491
Grants from other charities	-	48,783	48,783	35,350
Regular giving and capital donations	7,785	-	7,785	7,280
Gifts in kind	3,500	-	3,500	3,650
	<u>36,158</u>	<u>50,636</u>	<u>86,794</u>	<u>77,086</u>

During 2021, £28,350 was received from the Henry Smith Charity to fund expenditure in 2022.

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Education and development	<u>170,460</u>	<u>170,460</u>	<u>168,540</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Local fundraising income	5,769	5,769	14,388
	<u>5,769</u>	<u>5,769</u>	<u>14,388</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	92	92	338

7 Expenditure on charitable activities

	Unrestricted			
	General	Restricted	Total	Total
Note	£	£	£	£
Employment Costs	171,460	30,940	202,400	201,047
Direct costs	5,847	5,643	11,490	3,627
Office Costs and utilities	5,855	822	6,677	8,098
Travel and subsistence	450	430	880	603
Rent and rates	6,819	-	6,819	4,914
Depreciation, amortisation and other similar costs	854	-	854	491
Governance costs	2,126	211	2,337	2,523
	<u>193,411</u>	<u>38,046</u>	<u>231,457</u>	<u>221,303</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted			
	General	Restricted	Total	Total
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	360	-	360	300
Preparation of accounts	750	-	750	630
Payroll services	918	198	1,116	1,040
Legal fees	98	13	111	553
	<u>2,126</u>	<u>211</u>	<u>2,337</u>	<u>2,523</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>854</u>	<u>491</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	177,964	176,868
Social security costs	13,249	13,167
Pension costs	<u>11,187</u>	<u>11,012</u>
	<u>202,400</u>	<u>201,047</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	4	4
Support/governance	<u>2</u>	<u>2</u>
	<u>6</u>	<u>6</u>

6 (2020 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £11,187 (2020 - £11,012).

No employee received emoluments of more than £60,000 during the year.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	4,124	4,124
At 31 December 2021	4,124	4,124
Depreciation		
At 1 January 2021	2,150	2,150
Charge for the year	854	854
At 31 December 2021	3,004	3,004
Net book value		
At 31 December 2021	1,120	1,120
At 31 December 2020	1,974	1,974

14 Debtors

	2021 £	2020 £
Trade debtors	15,260	14,000
Prepayments	764	1,338
Other debtors	152	2,839
	<u>16,176</u>	<u>18,177</u>

15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>205,261</u>	<u>169,023</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	609	514
Other taxation and social security	4,778	4,319
Pension scheme creditor	1,173	-
Accruals	1,950	1,952
	<u>8,510</u>	<u>6,785</u>

17 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	154,039	212,479	(193,411)	173,107
Total unrestricted	<u>154,039</u>	<u>212,479</u>	<u>(193,411)</u>	<u>173,107</u>
Restricted Funds				
Football Foundation	-	500	(500)	-
The Henry Smith Charity	28,350	28,350	(27,381)	29,319
National Lottery Community Fund	-	20,433	(9,815)	10,618
Aviva Community Fund	-	1,353	(350)	1,003
Total Restricted	<u>28,350</u>	<u>50,636</u>	<u>(38,046)</u>	<u>40,940</u>
Total funds	<u>182,389</u>	<u>263,115</u>	<u>(231,457)</u>	<u>214,047</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	143,090	225,002	(214,053)	154,039
Total unrestricted	<u>143,090</u>	<u>225,002</u>	<u>(214,053)</u>	<u>154,039</u>
Restricted Funds				
Football Foundation	250	-	(250)	-
The Henry Smith Charity	-	28,350	-	28,350
National Lottery Community Fund	-	7,000	(7,000)	-
Total Restricted	<u>250</u>	<u>35,350</u>	<u>(7,250)</u>	<u>28,350</u>
Total funds	<u>143,340</u>	<u>260,352</u>	<u>(221,303)</u>	<u>182,389</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2021

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

The Henry Smith Charity grant is towards the provision of a Custody to Community Programme for HMP Forest Bank. During 2021, £28,350 was received to fund expenditure in 2022.

The National Lottery Reaching Communities Fund grant is for the costs of running the Street Soccer Academy community programme.

The Football Foundation grant was towards the costs of facility hire on match days and at training venues.

The Aviva Community Fund is to help buy equipment for a community connections centre.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	1,120	-	1,120
Current assets	180,497	40,940	221,437
Current liabilities	(8,510)	-	(8,510)
Total net assets	<u>173,107</u>	<u>40,940</u>	<u>214,047</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	1,974	-	1,974
Current assets	158,850	28,350	187,200
Current liabilities	(6,785)	-	(6,785)
Total net assets	<u>154,039</u>	<u>28,350</u>	<u>182,389</u>

19 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 07370021

Charity registration number: 01140394

Street Soccer Academy

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Street Soccer Academy

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Street Soccer Academy

Reference and Administrative Details

Trustees	Mr I J Scholes Mr D G Wynd Mr M Turley Mr S Dixon Mr T W Shortt Mr D M Kruczek
Principal Office	PO Box 299 Bolton BL1 9YP
Registered Office	11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN The charity is incorporated in England and Wales.
Company Registration Number	07370021
Charity Registration Number	01140394
Independent Examiner	JP Roper McKellens Ltd Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

Street Soccer Academy

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The company's objects and principal activities are:

- the advancement of education,
- to promote social inclusion, and
- the promotion of participation in healthy recreation through sport and in particular (but without limitation) the provision of football based activities.

Objectives, strategies and activities

SSA delivers an accredited Coach Education and Personal Development Programme primarily in custody environments. The programme is accredited with AQA (Assessment and Qualifications Alliance) Unit Award Scheme and rewards individuals for successfully completing units with certification. SSA has a scheme of work in place and lesson plans to ensure the programme is delivered consistently in each establishment.

The North West based Super Centres offer capacity for 100 'hard to reach' individuals to engage with the charity via the Centres in the North West of England. It is at these Centres that individuals can combat issues such as homelessness, offending behavior, addictions, long-term unemployment and poor health and wellbeing. Staff and volunteers from the local areas oversee the sessions to provide help and support in identified areas in order to help the service users reach their full potential.

Various interpersonal and leadership skills are developed along with access to a minimum of one hour per week of physical exercise for each participant. Individuals that progress through the SSA levels system receive increased access to sports based arenas, thus rewarding their commitment and positive application at Super Centres. Typical progressions of service users include advancement onto industry-recognised qualifications, work placements, voluntary work and employment. Practical experience and work skills opportunities exist within the charity itself and with partner organisations.

Those who successfully 'exit' the weekly practical sessions can choose to continue to receive support from the Floating Support Team.

We receive service users into our environments of all ethnicities and backgrounds, and ensure that our equal opportunities policy is understood and administered by all staff, volunteers and service users. Our volunteers are sourced from the local communities within which our Super Centres operate and seek to build positive relationships with the service users. Through volunteer led involvement and peer mentoring our service users are actively encouraged to participate in regular activities that are available in their local areas in order to reintegrate them back into their local communities.

Street Soccer Academy firmly believes in inclusivity. We have experience of supporting a significant number of service users in becoming reintegrated back into their communities through resettlement schemes, formal education, family reconciliation, work experience, voluntary work and employment. This enables people who were once marginalised to play a full part in local communities once more.

Street Soccer Academy

Trustees' Report

Objectives, strategies and activities (cont.)

Street Soccer Academy continues to invest into the staff and volunteers who deliver the sports based programmes throughout prisons and communities. Everyone involved in the delivery of sport have regular appraisals and the charity invests into their continued professional development by up skilling their qualifications.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2020 Street Soccer Academy operations were significantly affected by the COVID-19 pandemic. During the first few weeks of 2020 SSA received 32 men onto the prison-based Coach Education and Personal Development Programme and offered up to 100 men a week a place at the community Super Centres. From March 2020 all football and education-based operations were suspended by the relevant governing bodies as we entered into lockdown.

For the remainder of the financial year, we offered community-based emergency intervention support for our service users in areas such as food provision and emotional support via telephone calls. Our prison-based staff worked from home and helped develop 'in-cell' learning aids to enable inmates to receive some form of continued learning and education despite being restricted to their cell and wing environments during the pandemic.

Gifts in Kind

The charity received the hire of several facilities either in kind or at reduced rates during the first quarter 2020 from one council and two colleges.

The charity also received legal advice on a pro bono basis.

Website design and construction services were also provided during 2020 as the Charity redesigned its website.

The total monetary value of these gifts in kind is estimated to be in the region of £3,650 and the charity would like to express its thanks to the relevant providers.

The charity would also like to express its thanks to the various individuals and companies who volunteer their time and services free of charge on a regular basis, the value of which is unquantifiable.

Street Soccer Academy

Trustees' Report

Financial review

Policy on reserves

The Charity was successful in retaining between 6 and 12 months of expenditure in reserves throughout 2020.

This target was set to meet the working capital requirements in order for the charity to continue the current activities in the event of a significant drop in funding.

The Management Committee continues to examine the charity's requirements for reserves in light of the main risks to the organisation. The trustees reviewed the Charity's reserves policy in 2020 and agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Principal funding sources

In addition to the income generated by donations and fundraising events, other principal funding sources for the charity are currently by way of contract income and grants.

During 2020, Street Soccer Academy had one form of contract income this being with Novus Cambria, to deliver the custody-based Coach Education Programme.

In addition, Street Soccer Academy partnered with Stockport Homes to deliver commissioned Streetfit community programmes in Stockport. This activity ceased in March 2020 due to the Covid 19 pandemic. It is hoped that this activity will restart during the latter half of 2021.

The charity has been successful in obtaining grants during 2020 from:

Football Foundation - £ 250.

The Henry Smith Charity - £ 28,350.

The National Lottery Community Fund Covid 19 response - £ 7,000

It is the intention of the charity to continue to pursue new contract income, funding via grant applications and hold regular fundraising events in order to exceed our budgeted expenditure during 2021.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are currently no funds available for long-term investment.

Street Soccer Academy

Trustees' Report

COVID19- PANDEMIC

Like many other organisations the Charity has been affected by the COVID-19 pandemic.

Governance

The Company's Articles of Association state that directors meetings may be held by suitable electronic means agreed by the directors in which each participant may communicate with all other participants. 'Zoom' meetings have been approved by the Directors as suitable electronic means for the purpose of directors meetings through the pandemic and Directors have continued to meet via this method.

Finances

Since its formation in 2011 the charity has continued to build financial reserves to support its work in the event of a significant drop in funding.

Whilst the charity's main contract income and regular donations have continued throughout the pandemic the charity's ability to fundraise has been significantly impacted by COVID-19 as the charity has historically used football as its main fundraising tool at its annual 'Soccer 24' fundraising event. With the charity currently unable to use football as a fundraising tool during 2020 and 2021, it is actively pursuing other income streams to mitigate this loss including grant funding, alternative fundraising events and government schemes.

Funding for the recommencement of the programme at HMP Forest Bank was secured in 2020 however the programme was unable to commence due to the Covid 19 pandemic. Activity will recommence at the appropriate time in 2021.

Support of Service Users

Custody Environment

Delivery of the charity's programme at HMP Berwyn is still currently suspended. Staff continue to 'work from home' as directed by the main education contractor Novus Cambria. The charity continues to liaise with senior management of Novus Cambria and the Prison Service to work towards an appropriate time for activities to recommence.

Community Environment

Delivery of the charity's main output (football and fitness sessions) ceased in line with government guidelines in March 2020. We continued to be guided by the government and FA directives throughout 2020 and into 2021 regarding as and when our football delivery could recommence. We operated a phased return to community football and all of our five Super Centres are operating as of 2 June 2021.

Whilst our Super Centre activity ceased during the lockdowns we continued to offer telephone support to all community based service users, which has for some has proven invaluable where the availability of other welfare services temporarily ceased due to the pandemic.

Staff and Volunteers

The Charity is aware of its responsibility to support its staff and volunteers during the pandemic and has kept in contact with all staff and volunteers via telephone calls and Zoom meetings where appropriate.

Street Soccer Academy

Trustees' Report

Plans for future periods

The North West of England, particularly Lancashire and Greater Manchester remain as the priority areas for continued community based development along with exploring opportunities to advance the prison model further with new partnerships in the Justice Sector. Opportunities to expand the partnership with Novus will be explored with other prisons up for tender in the near future. As the current Community Rehabilitation Company model disbands over the coming years Street Soccer Academy will explore opportunities of partnership to work with more ex-offenders and those at risk of offending.

In community, we will continue to develop and seek further partnerships with well respected and industry recognised groups in order to provide a mutual aid network of support to those with multiple and complex needs in the geographical areas stated. It is expected that partnerships will continue to be in the following fields: housing associations, justice services, homeless agencies, healthcare, social services, other charities and employers with strong corporate social responsibility philosophies. Partnerships will continue to be created with relevant industry experts to develop initiatives that directly combat the issues that the charity's service users face.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 September 2010 and registered as a charity on 14 February 2011. The 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. In the event of the company being wound up members are required to contribute an amount of £10 per member.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. In this report these are referred to as members of the Management Committee. The Chief Executive Officer and Chief Operating Officer sit on the Management Committee but have no voting rights.

Under the requirements of the Memorandum and Articles of Association the trustees once elected are intended to be permanent. If trustees are to be disqualified or removed, the procedures laid out in the Memorandum and Articles of Association are to be adhered to.

The nature of the charity's work is based around people with 'multiple and complex needs'. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. All members of the Management Committee must be either directly involved with the delivery of the services that the charity offers or be able to demonstrate a unique understanding of the people group to be supported in order to add clear value to the charity's objectives.

Street Soccer Academy

Trustees' Report

Induction and training of trustees

All trustees are already familiar with the practical work of the charity having been encouraged to visit the Regional Centres where the core services are delivered.

Additionally, new trustees must all sign a declaration of eligibility as a security check for fraud. Trustees are expected to attend a short training and induction session in order to familiarise themselves with the charity and the context within which it operates. The training sessions are led by the Chief Executive of the charity and covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles Resourcing and the current financial position as set out in the latest published accounts, future plans and objectives

Organisational structure

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Chief Operating Officer and General Manager. This group has been named the Senior Management Team. The Senior Management Team meet weekly and are responsible for the strategic direction and policy of the charity.

The Chief Executive and Chief Operating Officer are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Operating Officer has responsibility for the day-to-day operational management of service provision and the General Manager has responsibility for all administrative aspects of the charity. The Chief Operating Officer is responsible for the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Street Soccer Academy

Trustees' Report

Relationships with related parties

In so far as it is complimentary to the charity's objects, the charity works closely with experts in related fields who also provide services to the charity's beneficiary group. The charity works in close collaboration with locally and nationally recognised groups providing expert provision in areas of accommodation, justice services, finance, education, employment & training, physical & mental health, families & community support, and drugs & alcohol support.

In the North West of England there are currently 5 Super Centres: East Lancashire, West Lancashire, Central Manchester, North Manchester and South Manchester.

Street Soccer Academy has continued to work closely with Sodexo and Community Rehabilitation Companies in prison and community environments. The delivery of the Coach Education and Personal Development Programme based at HMP Forest Bank was temporarily paused in August 2019 whilst alternative funding was sourced. This funding was secured in 2020 but the programme was unable to commence due to the Covid 19 pandemic. The expectancy is that the programme will be up and running during 2021.

During 2020, Street Soccer Academy worked in partnership with Novus Cambria based at HMP Berwyn in Wrexham, Wales.

Additional partnerships will continue to be built upon as the organisation expands its work throughout the North West of England, Wales and in further areas of development.

Major risks and management of those risks

The Management Committee continues to conduct a review of the major risks to which the charity is exposed. The established business continuity plan has been updated for the period 1 January 2021 to 31 December 2021.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The annual registration and renewed award of FA Charter Standard status ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The internal quality management framework further complements existing standards as laid out by the FA (Football Association) and AQA (Assessment and Qualifications Alliance) to which Street Soccer Academy is reportable.

The annual report was approved by the trustees of the charity on 25 June 2021 and signed on its behalf by:

.....
Mr I J Scholes
Trustee

Street Soccer Academy

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Street Soccer Academy for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 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 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.

Approved by the trustees of the charity on 25 June 2021 and signed on its behalf by:

.....
Mr I J Scholes
Trustee

Street Soccer Academy

Independent Examiner's Report to the trustees of Street Soccer Academy

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

As the charity's trustees of Street Soccer Academy (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 Street Soccer Academy 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 Street Soccer Academy'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 McKellens Ltd, 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 Street Soccer Academy 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

JP Roper
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date:.....

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	41,736	35,350	77,086
Charitable activities	4	168,540	-	168,540
Other trading activities	5	14,388	-	14,388
Investment income	6	338	-	338
Total income		<u>225,002</u>	<u>35,350</u>	<u>260,352</u>
Expenditure on:				
Charitable activities	8	<u>(214,053)</u>	<u>(7,250)</u>	<u>(221,303)</u>
Total expenditure		<u>(214,053)</u>	<u>(7,250)</u>	<u>(221,303)</u>
Net income		<u>10,949</u>	<u>28,100</u>	<u>39,049</u>
Net movement in funds		10,949	28,100	39,049
Reconciliation of funds				
Total funds brought forward		<u>143,090</u>	<u>250</u>	<u>143,340</u>
Total funds carried forward	18	<u><u>154,039</u></u>	<u><u>28,350</u></u>	<u><u>182,389</u></u>

The notes on pages 14 to 24 form an integral part of these financial statements.

Street Soccer Academy

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2019 Comparative amounts

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	19,546	8,891	28,437
Charitable activities	4	210,400	-	210,400
Other trading activities	5	15,163	-	15,163
Investment income	6	479	-	479
Total income		<u>245,588</u>	<u>8,891</u>	<u>254,479</u>
Expenditure on:				
Raising funds	7	(818)	-	(818)
Charitable activities	8	<u>(217,101)</u>	<u>(26,318)</u>	<u>(243,419)</u>
Total expenditure		<u>(217,919)</u>	<u>(26,318)</u>	<u>(244,237)</u>
Net income/(expenditure)		27,669	(17,427)	10,242
Transfers between funds		<u>71</u>	<u>(71)</u>	<u>-</u>
Net movement in funds		27,740	(17,498)	10,242
Reconciliation of funds				
Total funds brought forward		<u>115,350</u>	<u>17,748</u>	<u>133,098</u>
Total funds carried forward	18	<u><u>143,090</u></u>	<u><u>250</u></u>	<u><u>143,340</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 18.

The notes on pages 14 to 24 form an integral part of these financial statements.

Street Soccer Academy
(Registration number: 07370021)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	1,974	349
Current assets			
Debtors	15	18,177	17,748
Cash at bank and in hand	16	<u>169,023</u>	<u>134,273</u>
		187,200	152,021
Creditors: Amounts falling due within one year	17	<u>(6,785)</u>	<u>(9,030)</u>
Net current assets		<u>180,415</u>	<u>142,991</u>
Net assets		<u><u>182,389</u></u>	<u><u>143,340</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		28,350	250
Unrestricted income funds			
Unrestricted funds		<u>154,039</u>	<u>143,090</u>
Total funds	18	<u><u>182,389</u></u>	<u><u>143,340</u></u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 25 June 2021 and signed on their behalf by:

.....
Mr I J Scholes
Trustee

.....
Mr S Dixon
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The principal place of business is:

PO Box 299
Bolton
BL1 9YP

These financial statements were authorised for issue by the trustees on 25 June 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Street Soccer Academy 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	300	-	300	9,256
Donations from individuals	330	-	330	364
Donations from community groups	-	-	-	1,250
Gift aid reclaimed	1,685	-	1,685	2,197
Grants, including capital grants;				
Government grants	28,491	-	28,491	-
Grants from other charities	-	35,350	35,350	-
Regular giving and capital donations	7,280	-	7,280	9,370
Gifts in kind	3,650	-	3,650	6,000
	<u>41,736</u>	<u>35,350</u>	<u>77,086</u>	<u>28,437</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Education and development	<u>168,540</u>	<u>168,540</u>	<u>210,400</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2019 £
Local fundraising income	<u>14,388</u>	<u>14,388</u>	<u>15,163</u>
	<u>14,388</u>	<u>14,388</u>	<u>15,163</u>

6 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>338</u>	<u>338</u>	<u>479</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total 2020 £	Total 2019 £
Marketing and publicity		-	12
Other direct costs of generating voluntary income		-	806
		<u>-</u>	<u>818</u>

8 Expenditure on charitable activities

		Unrestricted		Total 2020 £	Total 2019 £
	Note	General £	Restricted £		
Employment Costs		194,047	7,000	201,047	202,063
Direct costs		3,377	250	3,627	26,214
Office Costs and utilities		8,098	-	8,098	6,161
Travel and subsistence		603	-	603	3,160
Rent and rates		4,914	-	4,914	3,828
Depreciation, amortisation and other similar costs		491	-	491	200
Governance costs	9	<u>2,523</u>	<u>-</u>	<u>2,523</u>	<u>1,793</u>
		<u>214,053</u>	<u>7,250</u>	<u>221,303</u>	<u>243,419</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	300	300	300
Preparation of accounts	630	630	630
Payroll services	1,040	1,040	810
Legal fees	553	553	53
	<u>2,523</u>	<u>2,523</u>	<u>1,793</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2020 £	2019 £
Operating leases - other assets	-	1,800
Depreciation of fixed assets	<u>491</u>	<u>200</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	176,868	177,596
Social security costs	13,167	14,083
Pension costs	11,012	10,384
	<u>201,047</u>	<u>202,063</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Charitable activities	4	4
Support/governance	2	2
	<u>6</u>	<u>6</u>

6 (2019 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £11,012 (2019 - £10,383).

No employee received emoluments of more than £60,000 during the year.

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	5,496	5,496
Additions	2,116	2,116
Disposals	<u>(3,487)</u>	<u>(3,487)</u>
At 31 December 2020	<u>4,125</u>	<u>4,125</u>
Depreciation		
At 1 January 2020	5,147	5,147
Charge for the year	491	491
Eliminated on disposals	<u>(3,487)</u>	<u>(3,487)</u>
At 31 December 2020	<u>2,151</u>	<u>2,151</u>
Net book value		
At 31 December 2020	<u>1,974</u>	<u>1,974</u>
At 31 December 2019	<u>349</u>	<u>349</u>

15 Debtors

	2020 £	2019 £
Trade debtors	14,000	15,440
Prepayments	1,338	1,392
Other debtors	<u>2,839</u>	<u>916</u>
	<u>18,177</u>	<u>17,748</u>

16 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>169,023</u>	<u>134,273</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	514	458
Other taxation and social security	4,319	4,804
Pension scheme creditor	-	1,116
Accruals	1,952	2,652
	<u>6,785</u>	<u>9,030</u>

18 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	<u>143,090</u>	<u>225,002</u>	<u>(214,053)</u>	<u>154,039</u>
Total unrestricted	<u>143,090</u>	<u>225,002</u>	<u>(214,053)</u>	<u>154,039</u>
Restricted Funds				
Football Foundation	250	-	(250)	-
The Henry Smith Charity	-	28,350	-	28,350
National Lottery Community Fund	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>
Total Restricted	<u>250</u>	<u>35,350</u>	<u>(7,250)</u>	<u>28,350</u>
Total funds	<u>143,340</u>	<u>260,352</u>	<u>(221,303)</u>	<u>182,389</u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted					
General	<u>115,350</u>	<u>245,588</u>	<u>(217,919)</u>	<u>71</u>	<u>143,090</u>
Total unrestricted	<u>115,350</u>	<u>245,588</u>	<u>(217,919)</u>	<u>71</u>	<u>143,090</u>
Restricted Funds					
Lloyds Bank Foundation	17,748	-	(18,867)	1,119	-
Football Foundation	-	250	-	-	250
SIB Impact Management Fund	<u>-</u>	<u>8,641</u>	<u>(7,451)</u>	<u>(1,190)</u>	<u>-</u>
Total Restricted	<u>17,748</u>	<u>8,891</u>	<u>(26,318)</u>	<u>(71)</u>	<u>250</u>
Total funds	<u>133,098</u>	<u>254,479</u>	<u>(244,237)</u>	<u>-</u>	<u>143,340</u>

Street Soccer Academy

Notes to the Financial Statements for the Year Ended 31 December 2020

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

The Henry Smith Charity grant is towards the provision of a Custody to Community Programme for HMP Forest Bank.

The National Lottery Community Fund grant was towards the salary of a helpline co-ordinator.

The Football Foundation grant was towards the costs of facility hire on match days and at training venues.

Lloyds Bank Foundation: The grant was awarded to fund the salary costs of an area manager.

SIB Impact Management Fund: The grant was given to support Street Soccer in maximising their social impact and diversifying their income stream.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	1,974	-	1,974
Current assets	158,850	28,350	187,200
Current liabilities	(6,785)	-	(6,785)
Total net assets	<u>154,039</u>	<u>28,350</u>	<u>182,389</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	349	-	349
Current assets	151,771	250	152,021
Current liabilities	(9,030)	-	(9,030)
Total net assets	<u>143,090</u>	<u>250</u>	<u>143,340</u>

20 Related party transactions

During the year the charity made the following related party transactions:

King's Church

(Ian Scholes is a trustee of the charity and a director of King's Church.)

During the year, the charity paid King's Church £Nil (2019: £1,800) in respect of rent for the charity's office premises and £Nil (2019: £240) in respect of telephone and printing charges. At the balance sheet date the amount due to/from King's Church was £Nil (2019 - £Nil).