

# **Football Academy Noah**

**Trustees' Report And Financial Statements  
for the period from 01 January to 31st December 2021**

**Charity No: 1178128**

**Company No: 10877796**

# Football Academy Noah

## Trustees Report And Financial Statements for the period from 01 January 2021 to 31 December 2021

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# Football Academy Noah

Reference and administrative details  
for the 12 months period ended 31 December 2021

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**Charity Name:**

Football Academy Noah

**Charity registration number:**

1178128

**Company registration number:**

10877796

**Principal (and registered) addresses:**

45 Camberley Avenue  
London  
SW20 0BG

**Trustees:**

Johan Mortier  
Peter Rohrs  
Richard Tyler  
Gary Lubner

**Banker:**

Barclays Bank  
8 Alexandra Rd  
Wimbledon  
London  
SW19 7JZ

**Independent Examiner:**

Golam Morshed  
Charity Accounting Services Ltd  
Suit 109 - Spaces  
6 Sutton Plaza, Sutton  
London SM1 4FS

# Football Academy Noah

## Report of the trustees

for the 12 months period ended 31 December 2021

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The trustees present their report together with the financial statements for the 12 month period ended 31 December 2021.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### *Governing document*

The organisation is a private charitable company limited by guarantee, incorporated on 21 July 2017 and registered as a charity on 26 April 2018. 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 not exceeding £1.

### *Appointment of the Board of Trustees*

The Directors of the company are also charity Trustees for the purposes of charity law.

The Board consists of four Trustees. The memorandum and articles stipulate that there shall not be less than 3 Directors and shall not have a maximum. A director may not appoint an alternate Director or anyone to act on his or her behalf at the meetings of directors.

### *Organisational structure*

Football Academy Noah's Board of Trustees meets at least 2 times a year as a full board. The Trustees set the strategic direction, policies and fundraising targets of the charity.

Day to day responsibility for the running of the organisation is carried out by the Board of Trustees as the charity does not have any paid staff employed.

### *Risk management*

The Board of Trustees highlight and monitor risks to the organisation. If risks arise that cannot be mitigated using existing structures then the Board of Trustees will take appropriate action to address them.

Procedures are in place to ensure compliance with health and safety for volunteers undertaking work on behalf of Football Academy Noah or attending Football Academy Noah events. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

## OBJECTIVES AND ACTIVITIES

### **Objectives**

The objective of the charity is, to advance in life and help young people in South Africa by the provision of activities in the interest of providing social welfare, in particular, but not limited to, the provision of facilities for the playing of football, providing sports programs and life skills.

# Football Academy Noah

## Report of the trustees

for the 12 months period ended 31 December 2021

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### *Activities*

The charity has been set up to advance the lives and help young people in South Africa through the provision of social welfare, in particular the provision of facilities for the playing of football, providing sports programs and life skills.

During 2021 the charity also ran a 3rd and last feeding program in the interest of providing social wellbeing to the most impoverished children and their families in the area - all 3 feeding programs made a massive difference to thousands of children and their families.

Our affiliated member group, Dreamfields, contributed lots of hours to the work of the charity. Volunteers linked to our affiliated member further contributed countless hours in the local area where the charity makes a difference. We would not be able to achieve all that we do without their valuable efforts.

## STATEMENT OF PUBLIC BENEFIT

When reviewing our activities, the Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees ensure that the activities undertaken are in line with the charitable objects of Football Academy Noah, and in doing so are satisfied that Football Academy Noah's activities meet the requirements on demonstrating public benefit.

## ACHIEVEMENTS AND PERFORMANCE

In 2021 the charity operated in 22 primary schools and 12 high schools in the KwaMsane area of Mtubatuba in South Africa, providing facilities for playing football and life skills to around 4,000 children (both boys and girls). The charity continued to support these children through its local affiliated partner, Dreamfields, who were providing goals, footballs, kits and coaching as part of a social welfare program in one of the poorest areas in South Africa.

The charity's activities continued to be severely impacted by Covid during 2021, with schools closing during the many lockdowns in South Africa. Outside of these lockdowns, many in-school activities were also significantly impacted. These restrictions also severely hampered the charity's ability to run its usual program. The trustees took a decision, early in the year, to run one last (the 3rd) feeding program. Like with the previous 2 feeding programs in 2020, Dreamfields partnered with Food Forward SA, to deliver 500 food parcels in phase 3 in July 2021. The food parcels went to the children (and their families) that were most in need and each food parcel provided enough food to feed a family for roughly 4-6 weeks.

Dreamfields used funds kindly donated directly to Dreamfields following a request by the charity to a charitable foundation, the Belron Ronnie Lubner Charitable Foundation.

During 2021 the charity took the decision to extend the program to a further 13 primary schools by investing R358,680 (c. £18,000) in one off set up, safe sport protocol, travel and fees to get these schools included in the program. Total annual costs of running the program was R1,180,822 (c. £59,000).

# Football Academy Noah

## Report of the trustees

for the 12 months period ended 31 December 2021

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After 6 years of running the program the trustees also took the decision to do an impact assessment of the activities and impact that the charity is having in the areas to support future fundraising efforts and support decision making on how to make an even bigger difference.

Finally, fundraising activities in the UK continued to be impacted by Covid and the annual UK football tournament was not able to go ahead. Online fundraising events took place that also received some generous external sponsorship; the charity was grateful to continue to receive generous donations and grants from individuals and the Belron Ronnie Lubner Charitable Foundation.

The charity remains > 2 years funded (goal is to have 1.5 years funded).

## FINANCIAL REVIEW

The Trustees report funds carried forward of £98,926 (2020: £85,604) for the period under review. The income for the year £55,430 (2020: £45,199) was lower than expected. Expenditure was in line with expectations at £42,108 (2020: £13,192).

The trustees consider the financial performance by the charity during the year to have been satisfactory

## RESERVE POLICY

Football Academy Noah is committed to the prudent use of funds that it receives as soon as is practical. However, to operate effectively, and with the confidence to plan for the future, requires adequate financial reserves.

We continue to be a going concern as we have secured the level of funding required to sustain and grow activities in 2022. Our reserves policy is to have a minimum of 3 months running costs in unrestricted funds, which is c. £15,000.

## PLANS FOR FUTURE PERIODS

In 2022, Covid permitting, the charity would like to get back to 'normal' running with the program extended from 34 to 47 schools. We will continue to deliver our programme into all these 47 schools supporting close to 5,000 children through our Affiliated partner, Dreamfields. We have invested in safesports and want to continue to focus on our model of dedicated coaches linked to a handful of schools, running more excellence camps to help advance the most skillful players. These excellence camps have all the schools competing with their best players, competing against each other and having fun. The next one is planned for March 2022 at a new municipal stadium in Mtubatuba, South Africa.

The Trustees will also get back the results of the independent assessment to enable it to share the impact more widely and make some decisions on what other activities it should consider in order to have an even bigger impact. This review is planned for Q1 2022 with results expected in July 2022. The assessment should also provide an independent review to support additional fundraising opportunities.

The charity hopes that UK fundraising events like the UK Football Event can resume in 2022.

# Football Academy Noah

## Report of the trustees

for the 12 months period ended 31 December 2021

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### STATEMENT OF RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The Trustees (who are also directors of Football Academy Noah for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and FRS102.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Recommended Practice;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Investment (Scotland) Act 2005 and the Charity Accounts Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Signed on behalf of the Board of Trustees



Peter Rohrs – Chairperson

Date: 15 September 2022

# Football Academy Noah

## Independent Examiner's Report To Trustees

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I report to the charity trustees on my examination of the accounts of Football Academy Noah (the charity) for the 12 months period ended 31 December 2021 set out on pages 8 to 14.

### Responsibilities and basis of the report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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 that in any material respect:

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 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 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 the 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.



Golam Morshed  
Independent Examiner

Charity Accounting Services Ltd  
Suit 109 - Spaces  
6 Sutton Plaza, Sutton  
London SM1 4FS

Date: 15 September 2022



# Football Academy Noah

## STATEMENT OF FINANCIAL ACTIVITIES

for the 12 months period ended 31 December 2021

	Notes	Unrestricted Funds £	2021 Total £	2020 Total £
<b>INCOME</b>				
Donations and grants	4	55,430	55,430	45,199
TOTAL INCOME		55,430	55,430	45,199
<b>EXPENDITURE</b>				
Raising funds	5a	36	36	0
Charitable activities	5b	42,072	42,072	13,192
TOTAL EXPENDITURE		42,108	42,108	13,192
NET INCOME FOR THE YEAR		13,322	13,322	32,007
NET MOVEMENT IN FUNDS		13,322	13,322	32,007
TOTAL FUNDS BROUGHT FORWARD		85,604	85,604	53,597
TOTAL FUNDS CARRIED FORWARD		98,926	98,926	85,604

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

The notes on pages 10 to 14 form part of these financial statements

# Football Academy Noah

## STATEMENT OF FINANCIAL ACTIVITIES for the 12 months period ended 31 December 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Cash at bank and in hand		<u>99,826</u>	<u>86,504</u>
		99,826	86,504
CREDITORS:			
Amounts falling due within one year.	7	<u>900</u>	<u>900</u>
NET CURRENT ASSETS NET			
		<u>98,926</u>	<u>85,604</u>
<b>ASSETS</b>			
		<u><b>98,926</b></u>	<u><b>85,604</b></u>
FUNDS OF THE CHARITY			
Unrestricted funds	8	98,926	85,604
<b>TOTAL CHARITY FUNDS</b>			
		<u><b>98,926</b></u>	<u><b>85,604</b></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

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

Approved by the Trustees and signed on their behalf on 15 September 2022.



Peter Rohrs  
Chairman of the Trustees

The notes on pages 10 to 14 form part of these financial statements

# Football Academy Noah

## NOTES TO THE FINANCIAL STATEMENTS for the 12 months period ended 31 December 2021

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### 1. ACCOUNTING POLICIES

#### a. Basis of preparation of accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant areas of adjustment and key assumptions are the valuations of tangible fixed assets.

#### b. Income recognition

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

Donations are recognised once received. In the event that a donation is subject to conditions that require a level of performance 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 those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### c. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in furtherance of the charitable objectives of the charity. In the case of an unconditional grant offer, this is accrued once the recipient has

# Football Academy Noah

## NOTES TO THE FINANCIAL STATEMENTS for the 12 months period ended 31 December 2021

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been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attached to that grant is outside of the control of the charity.

### **d. Irrecoverable VAT**

The irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **e. Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examiner's fee together with other overhead costs.

### **f. Tangible fixed assets**

Tangible fixed assets are measured at their original cost value or subsequent revaluation. Cost includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual values over the period of their useful lives.

Office equipment - 25% straight-line

### **g. Support costs**

Support staff salary costs are allocated as appropriate to Charitable Activities as shown therein.

### **h. Financial instruments**

The charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

#### *Short term debtors and creditors*

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in 'administrative expenses'.

#### *Cash and cash equivalents*

Cash and cash equivalents comprise cash at the bank and in hand.

### **i. Fund structure**

The charity has a single permanent fund. The terms of the charity deed allow the income to be accumulated and the capital to be spent if the Trustees so determine.

# Football Academy Noah

## NOTES TO THE FINANCIAL STATEMENTS for the 12 months period ended 31 December 2021

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or charity deed.

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, wish to create a fund for a specific purpose.

### j. Judgements and key sources of estimation uncertainty

There are no judgements or estimates that have been made in the process of applying the above accounting policies.

## 2. LIABILITY TO TAXATION

The charity is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 ANALYSIS OF INCOME

	Unrestricted funds	2021 Total	2020 Total
Incoming resources	£	£	£
Voluntary income:			
Public donations	14,208	14,208	13,331
Trust and Foundations	39,180	39,180	28,024
Sponsorship	2,042	2,042	3,844
UK Football Events	0	0	0
	<b>55,430</b>	<b>55,430</b>	<b>45,199</b>

*All income in 2020-21 are unrestricted.*

# Football Academy Noah

## NOTES TO THE FINANCIAL STATEMENTS for the 12 months period ended 31 December 2021

### 5 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	2021 Total £	2020 Total £
a. Raising funds			
Fundraising charges	36	36	206
	<b>36</b>	<b>36</b>	<b>206</b>

	Unrestricted funds £	2021 Total £	2020 Total £
b. Charitable activities			
Grants made to partners	41,076	41,076	12,202
Independent Examination	900	900	990
Bank Charges	96	96	0
	<b>42,072</b>	<b>42,072</b>	<b>13,192</b>
Total expenditure on charitable activities	<b>42,072</b>	<b>42,072</b>	<b>13,192</b>

*All expenditures in 2020-21 are unrestricted.*

### 6 DEBTORS

	2021 £	2020 £
Accrued income	0	0
Prepayments	0	0
	<b>0</b>	<b>0</b>

### 6 CREDITORS: Amounts falling due within one year.

	2021 £	2020 £
Accruals	900	900
	<b>900</b>	<b>900</b>

# Football Academy Noah

## NOTES TO THE FINANCIAL STATEMENTS for the 12 months period ended 31 December 2021

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### 7 FUND RECONCILIATION

	At 31 Dec 2020 £	Income £	Expenditure £	At 31 Dec 2021 £
<b>Unrestricted Funds</b>				
Unrestricted free fund	85,604	55,430	(42,108)	98,926
<b>Total Fund</b>	<b>85,604</b>	<b>55,430</b>	<b>(42,108)</b>	<b>98,926</b>

### ANALYSIS OF NET ASSETS BETWEEN

### 8 FUND

	2021 Total £	2020 Total £
Current Assets	99,826	86,504
Current Liabilities	900	900
<b>Total Net Assets</b>	<b>98,926</b>	<b>85,604</b>

### 9. CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

There were no contingent liabilities or capital commitments as of 31 December 2021 (2020: none).

### 10. FINANCIAL INSTRUMENTS

Financial assets that are debt instruments measured at amortised cost comprise other debtors. At the end of the period, the charity had no liabilities that were classified as financial instruments.

### 11. RELATED PARTIES

The charity has no ultimate controlling party.

No Trustees, or persons connected with the Trustees, have received any remuneration from the charity. In the opinion of the Trustees, there are no related party transactions falling to be disclosed in these accounts.