

CHARITY REGISTRATION NUMBER: 1196269

Birmingham Youth Sports Academy
Unaudited Financial Statements
Period Ended 31 March 2023

Watts Accountancy

Accountants
104 Waterloo Road
Smethwick
B66 4JN

Birmingham Youth Sports Academy

Financial Statements

Period ended 31 March 2023

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Birmingham Youth Sports Academy

Trustee's Annual Report

Period ended 31 March 2023

The trustee's present their report and the unaudited financial statements of the charity for the 18 month period ended 31 March 2023.

Reference and administrative details

Registered charity name Birmingham Youth Sports Academy
Charity registration number 1196269
Principal office 1-16 Pickford Street
Digbeth
Birmingham
B55QH

The Trustees

Trustee name	Office (if any)	Dates acted If not for whole year	Name of person (or body) entitled to appoint trustee (If any)
Mr Iqbal Khattak			
Mr Omar Shireen			

Independent examiners Watts Accountancy
104 Waterloo Road
Smethwick
Birmingham
B66 4JN

Birmingham Youth Sports Academy

Trustee's Annual Report

Period Ended 31 March 2023

Structure, governance and management

Main policies: child protection and equality & diversity policies in place. All coaches to be FA DBS checked.

Cost approval process

Major spend / projects to be agreed by committee

AGM / regular committee meetings

Objectives and activities

To act as a resource for young people living in or around the city of Birmingham by providing advice, assistance and organizing programs of physical and educational activities, in particular but *not* exclusive to football activities:

Regular two-hour (10:30am-12:30pm) football training and coaching for boys aged 7 to 18 every Saturday morning. Regular two-hour (11:00am-1:00pm) football training and coaching every Sunday for girls aged 7 to 18. Two times Sunday Leagues teams and weekly coaching. Volunteers offer their time to the organization (coaching/administration) on non-paid basis. Grants are applied for either to fund the main running costs of the Saturday/Sunday activities and/or to fund specific projects.

Achievements and performance

Key achievements since the last AGM were noted as follows:

- *. Fully reestablishing the work of BYSA once Covid19 restrictions were lifted
- *. Continuing sustainability and growth of Saturday football
- *. Securing and developing the Ackers Community Hub (with 25-year lease secured), getting the site ready to open, making it operational with delivery of government funded summer / winter holiday activities and pitches now fully maintained and used by BYSA teams for Sunday league as well as the general public.
- *. Significant growth of the girl's football project – regular Sunday training sessions going strong with regular attendance. There are now 3 x girls team playing league football (more than the boys – 2 x teams U18s & U16s) – Girls U12s & U14s play in the Birmingham Community League and U16s play 11v 11 in the Central Warwickshire League.
- *. Delivery of the Charity Dinner and End of Season Awards for the league teams in June 2023.
- *. Set up of the BYSA Youth Guidance Council which is a forum made up of representatives from the BYSA boys and girls projects to inform programmes and development of BYSA. It meets a couple of times a year to provide feedback / steer to the main committee. Vision, terms of reference, membership and expected outcomes have all been outlined and the initiative has been publicised externally which has received very positive feedback. The chair of the forum attends the main committee meetings where relevant. This initiative has also won a public award.
- *. Raising of significant level of grants / funding to support ongoing activities.

Awards and recognition

Awarded - Special Recognition for Innovation - The British Ethnic Diversity Sports Awards (BEDSA)

Awarded - The Queens Award for Voluntary Service (MBE for voluntary organizations)

Awarded - TSB Pride of Birmingham Award

Awarded - Lord Mayor Award (Outstanding Contribution to Birmingham)

Awarded - Birmingham Sports Award - Volunteer of the year

Awarded - The Asian Today Achievement Award (perseverance for the Youth Award)

Awarded - BCFA Grassroots Football Awards

Nominated - National Diversity Awards - Community Organization Award

Birmingham Youth Sports Academy

Trustee's Annual Report

Period Ended 31 March 2023

BYSA safeguarding and development

BYSA is a FA Chartered Standard Club and member of the County FA, Birmingham Association of Youth Clubs and Volunteering England.

5 x level 2 coaches supporting BYSA kids and most others trained up to level 1 including the female coaches.

All volunteers and coaches are DBS checked through the online FA approved system

Regular CPD courses are available for coaches and volunteers.

Financial review

Reserves are carried forward to the next financial year to be used to fund the organizations activities. The committee's aspiration is to always have sufficient *reserves* to cover/fund *our core* activities of Saturday morning coaching/training for at least 12 months.

The annual report was approved on 12th January 2024 and signed on behalf of the board of trustees by:



Omar Shireen
Trustee

Birmingham Youth Sports Academy

Independent Examiner's Report to the Trustees of Birmingham Youth Sports Academy

Period ended 31 March 2023

I report to the trustees on my examination of the financial statements of Birmingham Youth Sports Academy ('the charity') for the period ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities act 2011 (the Charities Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) 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.

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.

Mr M Wallayt BA, FFA, FIPA, FFTA
Independent Examiner
Watts Accountancy
104 Waterloo Road
Cape Hill
Smethwick
B66 4JN

Birmingham Youth Sports Academy

Statement of Financial Activities

Period ended 31 March 2023

		18 months 2023	2023	2022
	Note	Total funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	21,172	14,179	6,993
Grants		78,083	49,112	28,971
Contribution Received		5,393	3,317	2,076
Gift Aid		763	613	150
Fund Raising		62,872	58,782	4,090
Total income		168,283	126,003	42,280
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	65,250	55,399	9,851
Expenditure on charitable activities	6,7	75,855	53,416	22,439
Total expenditure		141,105	108,815	32,290
Net income and net movement in funds		27,178	17,188	9,990
Reconciliation of funds				
Total funds brought forward		156,614	83,302	73,312
Total funds carried forward		183,792	100,490	83,302

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure is derived from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Birmingham Youth Sports Academy

Statement of Financial Position

Period Ended 31 March 2023

		18 months £	2023 £	2022 £
Fixed assets				
Tangible fixed assets	12	18,019	18,019	3,151
Current assets				
Cash at bank and in hand		102,015	102,015	84,827
Net current assets		102,015	102,015	84,827
Total assets less current liabilities		120,034	120,034	87,978
Funds of the charity				
Unrestricted funds		120,034	120,034	87,978
Total charity funds	13	120,034	120,034	87,978

These financial statements were approved by the board of trustees and authorized for issue on 12th January 2024, and are signed on behalf of the board by:



Waheed Ayoob
Treasurer

The notes on page 7 to 12 form part of these financial statements.

Birmingham Youth Sports Academy

Notes to the Financial Statements

Period ended 31 March 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1-16 Pickford Street, Digbeth, Birmingham. B5 5QH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the partners for particular future project or commitment

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognized when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognized when receipt is probable, and *entitlement* is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognized in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognized with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognized in other recognized gains and losses, unless it reverses a charge for impairment that has previously been recognized as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognized in other recognized gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognized gains and losses on the statement of financial activities.

Depreciation

Depreciation when utilized is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	CO2 - 50mg or less	18% reducing balance
	CO2 - 51mg or over	6% reducing balance
Equipment		25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognized only when the charity becomes a party to the contractual provisions of the instrument

Basic financial instruments are initially recognized at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

All other such investments are subsequently measured at cost less *impairment*

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognized at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognized in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortized cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognized under the appropriate heading in the statement of financial activities in which the initial gain was recognized.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognized immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

4. Donations and legacies

	2023		2022
	Combined Funds	Total Funds	Total Funds
	£	£	£
Donations & Legacies	21,172	14,179	6,993
Grants received	78,083	49,112	28,971
Contribution Received	5,393	3,317	2,076
Gift Aid	763	613	150
Fund Raising	62,872	58,782	4,090
	168,283	126,003	42,280

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March 2023

3. Accounting policies *(continued)*

5. Costs of raising donations & legacies

	2023		2022
	Combined Funds	Total Funds	Total Funds
	£	£	£
Donations - other motor/travel costs	3,315	25	3,290
Donations - Subscriptions	2,491	1,891	600
Donations - other office costs	21,026	15,852	5,174
Donations - depreciation	787	0	787
Donations - bank charge	0	0	0
Donations - fundraising events	64,038	55,399	8,639

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Combined Funds £	Total Funds 2023 £	Total Funds 2022 £
Direct charitable activity	71,747	49,308	22,439

7. Expenditure on charitable activities by activity type

	Combi ned £	Total funds 2023 £	Total funds 2022 £
Direct charitable activity	71,747	49,308	22,439

8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	0	787

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for. Independent examination of the financial statements	0	390

10. Staff costs

The total staff costs and employee benefits for the reporting period are currently Nil
The average head count of employees during the year was Nil

No employee received employee benefits of more than £60,000 during the period.

11. Trustee remuneration and expenses

None of the Trustees received any remuneration or benefits during the period ended 31 March 2023

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March 2023

12. Tangible fixed assets

	Motor Vehicles £	Equipment £
Cost		
At 1st April 2022	3,151	-
Additions	-	14,868
Disposals	-	-
At 31 March 2023	<u>3,151</u>	<u>14,868</u>
Depreciation		
At 1st April 2022	-	-
Charge for the year	-	-
On disposals	-	-
At 31 March 2023	<u>-</u>	<u>-</u>
Net book value		
At 1st April 2022	<u>3,151</u>	<u>14,868</u>
At 31 March 2023	<u>3,151</u>	<u>14,868</u>

13. Analysis of Charity Funds

Unrestricted funds

	At 1st April 2022 £	Funds received £	Expenditure £	At 31 March 2023 £
General funds	84,827	126,003	108,815	102,015

	At 1st April 2021 £	Funds received £	Expenditure £	At 31 March 2022 £
General funds	73,312	42,280	32,290	83,302

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Period Ended 31 March 2023

14. Analysis of net assets between funds

	Unrestricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	3,151	3,151
Current assets	<u>84,827</u>	<u>84,827</u>
Net assets	<u>87,978</u>	<u>87,978</u>

	Unrestricted Funds 2023 £	Total Funds 2023 £
Tangible fixed assets	18,019	18,019
Current assets	<u>102,015</u>	<u>102,015</u>
Net assets	<u>120,034</u>	<u>120,034</u>