

Birmingham Youth Sports Academy
Unaudited Financial Statements
31 March 2024

Watts Accountancy
Accountants
104 Waterloo Road
Smethwick
B66 4JN

Birmingham Youth Sports Academy

Financial Statements

Year ended 31 March 2024

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Birmingham Youth Sports Academy

Trustee's Annual Report

Year ended 31 March 2024

Reference and administrative details

Registered Charity Name	Birmingham Youth Sports Academy
Registered Charity Registration Number	1196269
Registered Charity Address	Ackers Community Hub 1 Golden Hillock Road Sparkbrook Birmingham B11 2PY

The Trustees

Mr Iqbal Ahmed Khattak
Mr Umar Shereen
Mr Waheed Ayoob

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

Trustee's Annual Report

Year Ended 31 March 2024

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. Seven League 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 in the year:

Key achievements since the last AGM were noted as follows:

Continuing to develop and enhance the Ackers Community Hub. Supporting various programmes and initiatives including the Summer/ Winter holiday activities, league matches, delivery of mentoring programmes, tuition and community use.

Delivery of successful Winter 2023 and Spring and Summer 2024 Holiday Activities Fund programmes with increased number of participants and enhancement of activities offered including karting, climbing and skiing events at Ackers Adventure as well as visits to sporting venues such as cricket and football grounds. Successful delivery of two community fun days in June and August 2024 at the Ackers site.

Continuing sustainability and growth of recreational football for boys on Saturdays at Small Heath Wellbeing Centre and girls on Sundays at Salfley Wellbeing Centre.

Continuing growth of the girl's football project. The women's team play Monday night league football and the girl's U12's and U14's teams play league football. A BYSA girl player has been signed by Birmingham City Women's Football Team to play for the U12's side.

Delivery of a successful End of Season Awards for the league teams in June 2024. Sponsorship was secured from various organisations to cover the cost of the event. Delivery of structured mentoring programmes for the girl's and boy's English and Mathematics tuition classes started at the Ackers site from September 2024.

Active CPD and development of the volunteers and coaches with BYSA funded FA level 1 and Level 2 courses and attendance at events organised by Aston Villa FC.

Recognition at awards and ceremonies including Sports Birmingham, Muslim Sports Foundation and Birmingham Awards. BYSA was Charity partner at Birmingham Chamber Future Faces Awards dinner and Multicultural Apprenticeships Awards during October and November 2024. Our Secretary, Mr Hazrat Islam was recognised and awarded the Community Champion 2024 by Aston Villa FC.

The BYSA men's team are competing in the AFA league for 2024/25 with almost all of the players being former BYSA youth players and with some current U18 players also playing in the open league. Two boy's teams (U18's & U14's) are playing in the Central Warwickshire Leagues for 2024/25.

A BYSA team youth team participated in the Premier League Kicks Tournament in the 2023/24 season playing against Premier League teams such as Liverpool, Man United and Chelsea and almost winning the competition.

Birmingham Youth Sports Academy

Trustee's Annual Report

Year Ended 31 March 2024

The CEO has established many links / partnerships with local and city-wide organisations and partners to publicise and promote the work of BYSA and secure support and funding. The CEO was paid £40,000 for his services during the financial year ended 31st March 2024.

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

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

Birmingham Youth Sports Academy

Trustee's Annual Report

Year Ended 31 March 2024

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 30th November 2024 and signed on behalf of the board of trustees by:



Umar Shereen
Trustee

Birmingham Youth Sports Academy

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

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Birmingham Youth Sports Academy ('the charity') for the year ended 31 March 2024.

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

Year ended 31 March 2024

		2024	2024	2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	13,781	13,781	14,179
Grants		133,603	133,603	49,112
Contribution Received		1,058	1,058	3,317
Gift Aid		0	0	613
Fund Raising		40,954	40,954	58,782
Total income		189,396	189,396	126,003
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	55,334	55,334	55,399
Expenditure on charitable activities	6,7	139,978	139,978	53,416
Total expenditure		195,312	195,312	108,815
Net income and net movement in funds		-5,916	-5,916	17,188
Reconciliation of funds				
Total funds brought forward		102,015	102,015	84,827
Total funds carried forward		96,099	96,099	102,015

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

Birmingham Youth Sports Academy

Statement of Financial Position

31 March 2024

		2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	50,284	18,019
Current assets			
Cash at bank and in hand		96,099	102,015
Net current assets		96,099	102,015
Total assets less current liabilities		146,383	120,034
Funds of the charity			
Unrestricted funds		146,383	120,034
Total charity funds	13	146,383	120,034

These financial statements were approved by the board of trustees and authorized for issue on 30th November 2024, and are signed on behalf of the board by:



Waheed Ayoob
Treasurer

Birmingham Youth Sports Academy

Notes to the Financial Statements

Year ended 31 March 2024

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 Ackers Community Hub, 1 Golden Hillock Road, Sparkbrook, Birmingham. B11 2PY.

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)*

Year ended 31 March 2024

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)*

Year ended 31 March 2024

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)*

Year ended 31 March 2024

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

	2024		2023	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Donations & Legacies	13,781	13,781	14,179	14,179
Grants received	133,603	133,603	49,112	49,112
Contribution Received	1,058	1,058	3,317	3,317
Gift Aid	0	0	613	613
Fund Raising	40,954	40,954	58,782	58,782
	189,396	189,396	126,003	126,003

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Costs of raising donations & legacies

	2024		2023	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Donations - other motor/travel costs	7,792	7,792	25	25
Donations - Subscriptions	300	300	1,891	1,891
Donations - other office cos	28,674	28,674	15,852	15,852
Donations - depreciation	0	0	0	0
Donations - bank charge	0	0	0	0
Donations - fundraising events	55,334	55,334	55,399	55,399

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activity	45,770	45,770	49,308	49,308

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total funds 2023 £
Direct charitable activity	45,770	45,770	49,308

8. Net income

- Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	0	0

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for. Independent examination of the financial statements	0	0

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 year.

11. Trustee remuneration and expenses

None of the Trustees received any remuneration or benefits during the year ended 31 March 2024. However the CEO received £40,000 for his services during the year.

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

	Motor Vehicles £	Equipment £
Cost		
At 1st April 2023	3,151	14,868
Additions (Equipment & Fittings)	-	23,791
Disposals	-	-
At 31 March 2024	<u>3,151</u>	<u>38,659</u>
Depreciation		
At 1st April 2023	-	-
Charge for the year	-	-
On disposals	-	-
At 31 March 2024	<u>-</u>	<u>-</u>
Net book value		
At 1st April 2023	<u>3,151</u>	<u>14,868</u>
At 31 March 2024	<u>3,151</u>	<u>38,659</u>

13. Analysis of Charity Funds

Unrestricted funds

	At 1st April 2023 £	Funds received £	Expenditure £	At 31 March 2024 £
General funds	102,015	189,396	195,312	96,099
	At 1st April 2022 £	Funds received £	Expenditure £	At 31 March 2023 £
General funds	84,827	126,003	108,815	102,015

Birmingham Youth Sports Academy

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Analysis of net assets between funds

	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>

	Unrestricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	50,284	50,284
Current assets	<u>96,099</u>	<u>96,099</u>
Net assets	<u>146,383</u>	<u>146,383</u>