

SPORT AGAINST RACISM (IRELAND) CLG
(Company limited by guarantee without a share capital)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

Company Registration Number: 292843
Charity Number: 13274

SPORT AGAINST RACISM (IRELAND) CLG

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SPORT AGAINST RACISM (IRELAND) CLG

COMPANY INFORMATION

Directors	Brian Kerr Phil Flynn Eamon O'Shea Chinedu Onyejelem Amina Moustafa (Appointed 30 th April 2021) Zak Moradi (Appointed 30 th April 2021) Dhruba Banerjee (Appointed 1 st May 2021) Geraldine McTavish (Appointed 30 th April 2021) Fintan Drury (Appointed 23 rd May 2022)
Secretary	Perry Ogden (Appointed 30 th April 2021)
Company Number	292843
Charity Number	13274
Registered Office	135 Capel Street Dublin 1
Auditors	Byrne Moreau Connell Chartered Accountants and Statutory Audit Firm 2 Clanwilliam Square Grand Canal Quay Dublin 2
Business Address	135 Capel Street Dublin 1
Bankers	AIB Bank Capel Street Dublin 1

SPORT AGAINST RACISM (IRELAND) CLG

DIRECTORS' REPORT

The directors have pleasure in submitting their annual report, together with the financial statements of the company, for the financial year ended 31st December 2021.

STRUCTURE, GOVERNANCE & MANAGEMENT

The company is a charity and hence the report and results are presented in a form which complies both with the requirements of the Companies Act 2014 and also 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 (FRS102) (effective 1st January 2015) – (Charities SORP FRS102).

Legal Status

Sport Against Racism (Ireland) CLG (SARI) is a company registered in Ireland, which was incorporated on 27th August 1998 and is a company limited by guarantee not having a share capital.

Appointment of Directors

Every year the longest serving director shall retire but is eligible for re-election.

Directors

The directors who served on the board during the year are as follows:

Brain Kerr	Chinedu Onyejelm
Philip Flynn	Eamon O'Shea
Zak Moradi (Appointed 30 th April 2021)	Geraldine McTavish (Appointed 30 th April 2021)
Dhruba Banjeree (Appointed 1 st May 2021)	Amina Moustafa (Appointed 30 th April 2021)
Perry Ogden (Resigned 30 th April 2021)	

Below changes to the board of directors were made between 31st December 2021 and the date of signing the financial statements.

Fintan Drury (Appointed 23rd May 2022)

Company Secretary

Perry Ogden is the company secretary, appointed on 30th April 2021.

Risk Review

There are no major risks that the company is aware of that would impact on the company with the exception of the lack of grants and sponsorship.

Events Since The Year End

As noted below the COVID-19 pandemic affected the charities operations in 2021. Though a tough year, it has not impacted our ability to continue as a going concern

OBJECTIVES AND ACTIVITIES

Sport Against Racism (Ireland) CLG (SARI) is committed to supporting and promoting cultural integration and social inclusion through sport and will continue to work on the following:

- To present sporting and cultural events that bring together people from different cultures and backgrounds.
- To promote a positive attitude towards people from different ethnic and cultural backgrounds.
- To lobby government agencies and national sports bodies to adopt anti-racism measures and inclusion of policies and practices.
- To encourage sports organisations to provide a level playing field for everyone regardless of colour, religion or any other form of discrimination.

SPORT AGAINST RACISM (IRELAND) CLG

DIRECTORS' REPORT

ACHIEVEMENTS AND PERFORMANCE

SARI's 2021 programmes and events were severely impacted by Covid-19 particularly during the lockdown period from January to May. During this time we were able to carry out a very limited programme online. This included fitness and training sessions as part of our Soccernites and Hijabs and Hat-tricks programmes; and workshops for our Employability programme. Once the lockdown lifted in May we were able to expand the programme although there were limitations on the number of people that could meet/play sport due to government and HSE guidelines.

- SARI continued as a key advisor on the GAA Inclusion and Integration Strategy and signed an MOU with the GAA for a strategic partnership with a shared vision to further the social responsibility of sport in tackling all forms of discrimination in a Human Rights framework under the banner of the GAA For All programme.
- SARI hosted the 11th year of the Soccernites programme: weekly soccer training for boys and youth aged 14 -21 years under guidance of professional coaches. Located at the DCC all weather pitches Clontarf, Soccernites started in May and ran until December as there were no further Covid-19 restrictions. Soccernites includes a Young Leader and Employability programme.
- The Hijabs and Hat-tricks programme for girls and young women continued for an eighth year. The programme was set up to encourage more Muslim girls and young women to play football. This is a weekly soccer training and Young Leader programme open to all which runs year round at O'Connell School, Dublin during winter and the Garda Sports grounds, Phoenix Park during summer. Since 2019 it has also included an Employability programme. As per Soccernites, the programme ran from May until December.
- SARI hosted the pan-European Football for UNITY festival aligned with EURO 2020 funded by the European Commission and the UEFA Foundation for Children. The project was focussed on using football as a tool for the inclusion of Third Country Nationals (TCN). Due to EURO 2020 being postponed the project was carried over from 2020 and finally started in June 2021 despite the proposed EURO 2020 matches to be hosted in Dublin being moved to other countries.
- As part of the Football for UNITY Festival SARI was able to partner with UNHCR Ireland for the 12th annual World Refugee Day Fair Play soccer tournament hosted at the Law Society, Blackhall Place, Dublin in July.
- SARI would have celebrated the 25th anniversary of Soccerfest in the Phoenix Park but due to Covid-19 restrictions we were unable to host the event.
- SARI continued to work with the Glentoran Academy and other groups in Northern Ireland in promoting peace and reconciliation.
- SARI's 'Football versus Discrimination' anti-discrimination educational workshop programme was able to start in June and continued from September-December. A team of SARI coaches from diverse ethnic backgrounds deliver an anti-discrimination football training workshop in schools around Ireland using football as a tool to address issues of discrimination such as homophobia, sexism and racism. The workshop was delivered to 2,478 participants (1,503 boys, 971 girls and 4 other) across all four provinces of Ireland. 691 of the participants were non-Irish nationals from 62 nationalities.

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DIRECTORS' REPORT

- SARI continue to work on the Sport for Social Cohesion Living Lab (SSCL) pan-European programme being led by the Sport University of Germany, Cologne looking at how to use sport in disadvantaged areas, working closely with local residents and stake-holders. SARI is running the programme in the Sheriff street area in the north east inner city of Dublin.

Investment Powers and Policy

In accordance with the Memorandum and Articles of Association the company has the power to invest in any way the members wish.

Reserves Policy

The charity does not have a reserves policy, yet it has adequate budgetary controls in place to ensure that the resources of the company are not depleted unnecessarily.

SPORT AGAINST RACISM (IRELAND) CLG

DIRECTORS' REPORT

PLANS FOR FUTURE PERIODS

The ongoing Covid-19 pandemic has severely curtailed SARI's activities for 2021. SARI's anti-discrimination workshops which are delivered to primary schools across Ireland were only able to start in June and roll out was sporadic. Plans for future periods are uncertain. However, we remain committed to the following:

- Hosting the Football for UNITY festival in June and July 2022.
- Continue to roll out the Soccernites and Hijabs and Hat-tricks programmes alongside a Young Leader and Employability programme.
- Host the 25th anniversary of Soccerfest alongside Sportsfest in September 2022 and working with Sport Ireland to launch the European Week of Sport.
- Working with UNHCR Ireland to host the 13th annual World Refugee Day Fair Play Cup in June 2022.
- Continue to deliver the anti-discrimination football training workshop to primary and secondary schools around Ireland.
- Continue to work with residents of Direct Provision Centres and refugees all over Ireland.
- Continue to focus on fundraising to secure its long term future.

Although the impact of Covid-19 on SARI's income for 2021 was initially negative we were able to carry forward the European Commission and UEFA Foundation for Children funding for the Football for UNITY project from 2020 into 2021. This helped us to secure further project funding for 2022.

Additionally, we were able to avail of the Temporary COVID-19 Wage Subsidy Scheme and Employment Wage Subsidy Scheme contributing towards staff wages. Further to our grant for 2020, we were supported by a second grant from the Pobal Stability Scheme in 2021. Based on this support and further project funding support in 2022 we believe we will be able to continue operating and running programmes, projects and events into the future.

ACCOUNTING RECORDS

To ensure that proper books and accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books and records are kept at 135 Capel Street, Dublin 1.

RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

This report was approved by the board of directors on 18th November 2022 and signed on behalf of the board by:



Eamon O'Shea
Director



Phil Flynn
Director

18th November 2022

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DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1st January 2015. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Sport Against Racism (Ireland) CLG (the 'company') for the financial year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



JOSEPH MOREAU FCA

18th November 2022

For and on behalf of
Byrne Moreau Connell
Chartered Accountants and Statutory Audit firm
2 Clanwilliam Square,
Grand Canal Quay,
Dublin 2

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021**

	Note	2021 Unrestricted Funds €	2021 Restricted Funds €	2021 Total Funds €	2020 Total Funds €
Income					
Grants and Donations	2	14,203	198,833	213,306	115,103
<i>Income from Charitable Activities</i>					
Project Income	3	-	-	-	-
Other Income	4	6,500	-	6,500	8,678
Total Income		20,703	198,833	219,536	123,781
Expenditure					
<i>Cost of Raising Funds</i>					
Fundraising, Publicity and Marketing		755	255	1,010	2,966
<i>Expenditure on Charitable Activities</i>					
Project Costs	5	11,383	209,060	220,443	92,852
Total Expenditure		12,138	209,315	221,453	95,818
Transfer between funds		(1,444)	1,444	-	-
Net Expenditure and Net Movement in Funds in the Year		7,121	(9,038)	(1,917)	27,963
Reconciliation of Funds					
Total Funds Brought Forward		3,271	24,733	28,004	41
Total Funds Carried Forward		10,392	15,695	26,087	28,004

There were no recognised gains or losses other than the incomings/outgoings for the above two financial years.

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**BALANCE SHEET
AS AT 31ST DECEMBER 2021**

	Notes	2021 €	2021 €	2020 €	2020 €
Fixed Assets					
Tangible Assets	9		-		-
Current Assets					
Debtors	10	732		643	
Cash at Bank		62,388		91,944	
Accrued Income		<u>7,623</u>		<u>3,551</u>	
		70,743		96,138	
Current Liabilities					
Creditors: amounts falling due within one year	11	<u>(44,656)</u>		<u>(68,134)</u>	
Net Current Assets/(Liabilities)			26,087		28,004
Total Net Assets/(Liabilities)			<u>26,087</u>		<u>28,004</u>
Reserves and Funds					
Unrestricted Funds	14		10,392		3,271
Restricted Funds	14		<u>15,695</u>		<u>24,733</u>
			<u>26,087</u>		<u>28,004</u>

The notes set out on pages 14 to 20 form an integral part of these accounts.

The financial statements were approved by the Board on 18th November 2022 and signed on its behalf by:



**Eamon O'Shea
Director**



**Phil Flynn
Director**

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**CASH FLOW STATEMENT
AS AT 31ST DECEMBER 2021**

	2021	2020
	€	€
Cash Flows from Operating Activities		
Net Income/(Expenditure)	(1,917)	27,963
Depreciation	-	740
Increase/(Decrease) Accrued Expenses	-	2,460
(Increase)/Decrease in Debtors	(4,161)	13,947
Increase/(Decrease) in Creditors	<u>(23,478)</u>	<u>40,983</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>(29,556)</u>	<u>86,093</u>
Reconciliation of Net Cash Flow to Movement in Net Funds (Note 15)		
Change in Cash and Cash Equivalents in the Financial Year	(29,556)	86,093
Cash and Cash Equivalents at the Beginning of the Financial Year	<u>91,944</u>	<u>5,851</u>
Cash and Cash Equivalents at the End of the Financial Year	<u>62,388</u>	<u>91,944</u>

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NOTES ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

1. Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1 Accounting Policies

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2016) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS102 and the Charities SORP (FRS 102).

Basis of Preparation

The financial statements are prepared on a going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.3 Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of publicity and marketing and their associated support costs.
- Expenditure on charitable activities includes project costs and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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NOTES ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs are analysed between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated in proportion to the benefits received. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

1.7 Tangible Fixed Assets and Depreciation

Depreciation is calculated to write off the cost of fixed assets over their useful lives at the following annual rates:

Fixtures, Fittings and Equipment	15% per annum on the straight-line basis.
Sport Equipment	25% per annum on the straight-line basis.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

1.10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income From Grants and Donations

	2021	2020
	€	€
Soccerfest Donations	-	-
Irish Sports Council	-	9,900
Department of Children, Equality, Disability, Integration and Youth	45,900	-
Department of Transport	-	621
Sport It Right	1,665	4,560
UEFA Foundation – Football for Unity	53,787	17,929
Streetfootball/Fed Ex/UEFA Foundation ‘Football for Employability’	-	7,600
Streetfootball -“Football for Employability” Phase 2	6,373	15,491
Streetfootball	44,000	-
Pobal Stability Scheme	19,751	43,649
Deutsch Sportech	27,357	-
Denis O’Brien Foundation	-	4,573
General Donations	<u>14,203</u>	<u>10,780</u>
	<u>213,036</u>	<u>115,103</u>

SPORT AGAINST RACISM (IRELAND) CLG

NOTES ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

2. Income From Grants and Donations – continued

Pobal Stability Scheme

Name of Grant: Pobal Stability Scheme

Purpose of Grant: To assist with the payment of non-pay costs and help maintain financial viability during the COVID-19 pandemic to assist the delivery of critical services and supports.

Grant Amount: €19,751

Term: Expires 30th June 2021

Stability Fund brought forward from 2020: €15,976

Stability Fund Received 2021: €19,751

Stability Fund Spent 2021: €28,214

Amount of Stability Fund Grant not yet spent: €7,513

3. Income From Project Activities

	2021	2020
	€	€
Soccerfest Team Entries	-	-
Fundraising Income	-	-
	<u>-</u>	<u>-</u>

4. Other Income

	2021	2020
	€	€
Reimbursed Expenses	-	-
Commercial Funding	-	-
Revenue - EWSS	6,500	8,678
	<u>6,500</u>	<u>8,678</u>

5. Analysis of Expenditure on Project Activities

	2021	2020
	€	€
Soccerfest Expenses	-	-
Soccernites Expenses	16,066	4,345
Other Programme Costs	163,043	51,641
Support Costs (see note 6)	22,308	7,249
Governance Costs (see note 6)	19,026	29,617
	<u>220,443</u>	<u>92,852</u>

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6. Analysis of Governance and Support Costs

The company initially identifies costs of its support functions. It then identifies those costs which relate to the governance function. Having identified the governance costs, the remaining support costs together with governance costs are apportioned between the three key charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs

	Support Costs	Governance Costs	Total Costs	Basis of Apportionment
	€	€	€	
General Office	22,308	10,052	32,360	Usage
Finance Costs	-	3,439	3,439	Governance
Audit and Accounts Fees	-	5,535	5,535	Governance
	<u>22,308</u>	<u>19,026</u>	<u>41,334</u>	

7. Net Income/(Expenditure) for the Year

	2021	2020
	€	€
Net Funds are stated after charging:		
Depreciation on Tangible Assets	-	740
Auditors' Remuneration	<u>5,535</u>	<u>5,535</u>

SPORT AGAINST RACISM (IRELAND) CLG

**NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021**

8. Employees

Administration Staff Costs

	2021	2020
	€	€
Wages and Salaries	117,196	38,944
Employers PRSI	11,763	3,859
	<u>128,959</u>	<u>42,803</u>

Included within Other Programme Costs (see note 5) are Administration Staff costs shown above. This includes a gross salary of €44,400 paid to Perry Ogden, who was a director during this period.

During the year the company availed of various Revenue subsidies on offer due to the COVID-19 pandemic. The above other income figure (see note 4) includes €6,500 received in relation to the Employment Wage Subsidy Scheme.

None of the other directors received emoluments or payments for professional or other services during the year.

9. Tangible Assets

	Fixtures & Fittings 15% €	Sports Equipment 25% €	Total €
Cost			
At 1 st January 2021	6,069	7,661	13,730
Additions	-	-	-
At 31 st December 2021	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
Depreciation			
At 1 st January 2021	6,069	7,661	13,730
Charge for Period	-	-	-
At 31 st December 2021	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
Net Book Value			
At 1 st January 2021	-	-	-
At 31 st December 2021	-	-	-
In respect of prior year			
	Fixtures & Fittings 15% €	Sports Equipment 25% €	Total €
Cost			
At 1 st January 2020	6,069	7,661	13,730
Additions	-	-	-
At 31 st December 2020	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
Depreciation			
At 1 st January 2020	6,069	6,921	12,990
Charge for Period	-	740	740
At 31 st December 2020	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
Net Book Value			
At 1 st January 2020	-	740	740
At 31 st December 2020	-	-	-

SPORT AGAINST RACISM (IRELAND) CLG

**NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021**

10. Debtors

	2021	2020
	€	€
Grants Receivable	6,373	-
Other Debtor	-	-
Prepayments and Accrued Income	1,982	4,194
Revenue Debtor	-	-
	<u>8,355</u>	<u>4,194</u>

11. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Bank Overdraft	-	-
Trade Creditors	4,174	10,648
Accruals	7,035	7,035
Sundry Creditors	-	-
PRSI Account	13,047	4,551
Deferred Income	<u>20,400</u>	<u>45,900</u>
	<u>44,656</u>	<u>68,134</u>

AIB Bank plc holds personal guarantees with the directors of the company to the amount of €27,510.

12. Incorporation

Sport Against Racism (Ireland) CLG is a Company Limited by Guarantee and, as such, has no issued share capital. In addition, the company is a Registered Charity, reference number CHY 13274.

13. Taxation

The company, as a charitable organisation is exempted from Corporation Tax, Income Tax and Capital Gains Tax.

14. General Fund

	Opening Funds	Incoming Resources	Resources Expended	Transfer Between Funds	Closing Funds
	2021	2021	2021	2021	2021
	€	€	€	€	€
Unrestricted Funds	3,271	20,703	(12,138)	(1,444)	10,392
Restricted Funds	<u>24,733</u>	<u>198,833</u>	<u>(209,315)</u>	<u>1,444</u>	<u>15,695</u>
Total	<u>28,004</u>	<u>219,536</u>	<u>(221,453)</u>	<u>-</u>	<u>26,087</u>

15. Analysis of Changes in Net Funds

	Opening Balance	Cash Flows	Closing Balance
	€	€	€
Cash at Bank and in Hand	<u>91,944</u>	<u>(29,556)</u>	<u>62,388</u>
	<u>91,944</u>	<u>(29,556)</u>	<u>62,388</u>

SPORT AGAINST RACISM (IRELAND) CLG

**NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021**

16. Related Party Transactions

Transactions with directors:

Perry Ogden

During the year, the company made rent payments of €6,760 to Perry Ogden for office premises at 136 Capel Street, Dublin 1. The balance due to Perry Ogden at 31st December 2021 was €Nil. (31st December 2020: Nil).

During the year the company also made light & heat payments to Perry Ogden of €1,270. The balance due to Perry Ogden at the 31st December 2021 was €Nil. (31st December 2020: €230).

Transactions with other companies:

An Lár Films Limited

Sport Against Racism (Ireland) CLG and An Lár Films Limited have a director in common, Perry Ogden. During the year. An Lár Films recharged Sport Against Racism (Ireland) for expenses paid on behalf of the company of €5,310.(31st December 2020: €1,113).The balance due from/(to) An Lár Films Limited at 31st December 2021 was €255. (31st December 2020: (€Nil).

17. Comparatives

Comparatives have been grouped, where necessary, on the same basis as the current year.

18. APB Ethical Standards – Provisions Available to Small Entities

In common with other organisations of our size and nature the directors engage the auditors to assist in the preparation of the financial statements.

19. Approval of the Financial Statements

The financial statements were approved by the Board on the 18th November 2022 and signed on its behalf by:



**Eamon O'Shea
Director**



**Phil Flynn
Director**

SPORT AGAINST RACISM (IRELAND) CLG

The following pages do not form part of the audited financial statements.

SPORT AGAINST RACISM (IRELAND) CLG

APPENDIX I

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021**

	2021	2020
	€	€
Income		
Grants and Donations (Appendix II)	213,036	115,103
Income from Charitable Activities (Appendix II)	-	-
Other Income (Appendix II)	6,500	8,678
Total Income	<u>219,536</u>	<u>123,781</u>
Expenditure		
Events Costs (Appendix III)	201,417	63,235
Fundraising, Publicity and Marketing (Appendix III)	1,010	2,966
Governance Costs (Appendix IV)	19,026	29,617
Total Expenditure	<u>221,453</u>	<u>95,818</u>
Net Income/(Expenditure)	<u><u>(1,917)</u></u>	<u><u>27,963</u></u>

SPORT AGAINST RACISM (IRELAND) CLG

APPENDIX II

INCOME FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

	2021 €	2020 €
Grants and Donations		
<i>Donations</i>		
General Donations	14,203	10,780
Soccerfest Donations	-	-
Denis O'Brien Foundation	-	4,573
<i>Grant Income</i>		
Irish Sports Council	-	9,900
UEFA Foundation for Children - "Football for Unity"	53,787	17,929
UEFA Foundation for Children – "Football versus Discrimination"	44,000	-
Streetfootball/Fed Ex/UEFA Foundation 'Football for Employability'	-	7,600
Streetfootball/Fed Ex/UEFA Foundation 'Football for Employability' - Phase 2	6,373	15,491
Department of Transport, Tourism & Sport	-	621
Sport It Right	1,665	4,560
Pobal Stability Scheme	19,751	43,649
Deutsche Sporthoch	27,357	-
Department of Children, Equality, Disability, Integration and Youth	45,900	-
	<u>213,036</u>	<u>115,103</u>
Income from Charitable Activities		
Soccerfest Team Entries	-	-
	<u>-</u>	<u>-</u>
Other Income		
Reimbursed Expenses	-	-
Revenue - EWSS	6,500	8,678
	<u>6,500</u>	<u>8,678</u>

SPORT AGAINST RACISM (IRELAND) CLG

APPENDIX III

EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

Events Costs	2021	2020
	€	€
Soccernites Expenses	16,066	4,345
Other Events Expenses	44,327	5,213
Soccerfest Expenses	-	-
Administration Staff	116,729	42,803
Other Staff and Costs	2,214	4,336
Travel, Subsistence & Accommodation	20,094	2,913
Rents & Rates	180	835
Light & Heat	570	1,500
Insurance	1,237	1,290
Total Programme Costs	<u>201,417</u>	<u>63,235</u>

Fundraising, Publicity and Marketing	2021	2020
	€	€
Public Relations & Promotion (Soccerfest)	-	486
Promotional & Printed Material	480	1,972
Website Costs	255	178
Fundraising Event Costs	275	330
Total Fundraising, Publicity and Marketing	<u>1,010</u>	<u>2,966</u>

SPORT AGAINST RACISM (IRELAND) CLG

Appendix IV

EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2021

Governance Costs	2021	2020
	€	€
Office Rent & Rates	7,874	10,110
Telephone, Fax & Internet	2,178	2,395
Audit Fees	5,535	5,535
Accounting Fees	-	2,390
Bank Charges	275	714
General Expenses	3,164	3,160
Charitable Donation	-	4,573
Sport Equipment Depreciation	-	740
Total Governance Costs	<u>19,026</u>	<u>29,617</u>