

**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 2016**

**Company Registration Number: 292843**  
**Charity Number: 13274**

# **SPORT AGAINST RACISM (IRELAND) CLG**

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**SPORT AGAINST RACISM (IRELAND) CLG**

**COMPANY INFORMATION**

<b>Directors</b>	Perry Ogden Brian Kerr Philip Flynn Ali Curran Eamonn O'Shea Sile Murphy Chinedu Onyejelem
<b>Secretary</b>	Ali Curran
<b>Company Number</b>	292843
<b>Charity Number</b>	13274
<b>Registered Office</b>	135 Capel Street Dublin 1
<b>Auditors</b>	Byrne Moreau Connell Chartered Accountants and Statutory Auditors Unit 2 Harmony Court, Harmony Row, Dublin 2
<b>Business Address</b>	135 Capel Street Dublin 1
<b>Bankers</b>	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 31<sup>st</sup> December 2016.

#### 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 27<sup>th</sup> 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:

Perry Ogden  
Brian Kerr  
Philip Flynn  
Ali Curran  
Eamonn O'Shea  
Sile Murphy  
Chinedu Onyejelem

There were no changes in directors between 31<sup>st</sup> December 2016 and the date of signing the financial statements.

#### Company Secretary

Ali Curran is the company secretary.

#### 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

There have been no significant events affecting the company since the year-end.

#### 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 actions and events in 2016 included:

- SARI continued as a key advisor on the GAA inclusion and integration strategy.
- SARI's annual Intercultural Soccerfest took place in the Phoenix Park on Saturday 10<sup>th</sup> September 2016 and was the launch event for the European Week of Sport.
- SARI partnered with UNHCR Ireland for the 7<sup>th</sup> annual World Refugee Day Fair Play soccer tournament which was held at the Law Society, Blackhall Place, Dublin 7 on Sunday 19<sup>th</sup> June.
- SARI hosted the 6<sup>th</sup> year of the 'Soccernites' programme, which is weekly soccer training for boys aged 14 to 18 years under guidance of professional coaches. Located at Clontarf all weather pitches in the winter and Fairview Park during the summer. Soccernites ran from January to July 2016 and September to December 2016. Soccernites includes a Young leader programme.
- The 'Hijabs and Hat-tricks' soccer programme for girls continued for a third 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 Leaders programme which runs year round in the Phoenix Park and O'Connell School.
- SARI was invited by FARE (Football Against Racism Europe) to co-ordinate the FARE Action Weeks Against Discrimination in Ireland. These activities took place in October 2016 and November 2016 and included SARI organising for a number of Airtricity League teams to host their local Direct Provision Centre, refugee community and other at risk communities for a friendly match as well as delivering a new anti-discrimination football training workshop to primary schools, community groups and youth centres around the country.
- SARI continued to deliver the anti-discrimination football training workshops to primary schools around the country outside of FARE weeks
- SARI delivered a programme of Global Goals Development education workshops in selected secondary schools around Ireland.
- SARI delivered the 'Socrates' voter education and information workshops to ethnic minority communities in county Louth in the lead up to the 2016 General election
- SARI sent a delegation of boys and girls to the streetfootballworld festival '16 in Lyon in July 2016 – an official event of Euro 2016.
- SARI continued to work with the Glentoran Academy in promoting peace and reconciliation in Northern Ireland
- SARI is working with streetfootballworld on an employability through football toolkit
- SARI has been selected by streetfootballworld as a partner to develop a football 3 – fair play football - handbook

#### 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**

It was agreed to keep a strong focus on activities for 2017, building on the success of 2016. The following were agreed upon:

- Continue to roll out Soccernites and Hijabs and Hat-tricks programmes alongside a Young Leader programme.
- Host the 21st annual Soccerfest in September 2017 and work with Sport Ireland to launch the European Week of Sport at the event.
- Work with UNHCR Ireland to host the 8th annual World Refugee Day event.
- Will co-ordinate the annual FARE Action Weeks against Discrimination in October 2017.
- Continue to deliver the anti-discrimination football training workshops to primary schools around Ireland.
- To develop and produce a handbook for schools on 'Refugees, Racism and Football3'.
- 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

#### **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.

#### **DIRECTORS RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 judgments and accounting 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.

## SPORT AGAINST RACISM (IRELAND) CLG

### DIRECTORS' REPORT

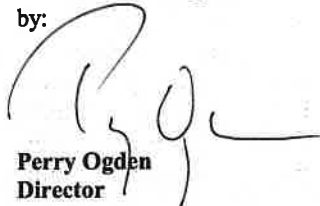
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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.

#### RELEVANT AUDIT INFORMATION

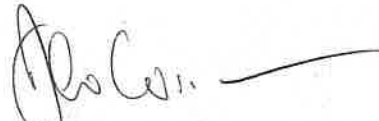
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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 5<sup>th</sup> April 2018 and signed on behalf of the board by:



Perry Ogden  
Director



Ali Curran  
Director

5<sup>th</sup> April 2018

## **SPORT AGAINST RACISM (IRELAND) CLG**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

We have audited the financial statements of Sport Against Racism (Ireland) CLG for the year ended 31 December 2016 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This 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 auditors 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.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

As explained more fully in the directors responsibilities statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION ON FINANCIAL STATEMENTS**

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 2016 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

#### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT 2014**

- 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.



**SPORT AGAINST RACISM (IRELAND) CLG**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.



**Joseph Moreau FCA**

For and on behalf of  
**Byrne Moreau Connell**  
Chartered Accountants and Statutory Auditors  
Unit 2 Harmony Court  
Harmony Row  
Dublin 2

**5<sup>th</sup> April 2018**

**SPORT AGAINST RACISM (IRELAND) CLG**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

	Note	2016 Unrestricted Funds €	2016 Restricted Funds €	2016 Total Funds €	2015 Total Funds €
<b>Income</b>					
Grants and Donations	2	35,274	79,500	114,774	91,249
<i>Income from Charitable Activities</i>					
Project Income	3	3,075	-	3,075	17,696
Other Income	4	3,990	-	3,990	3,168
<b>Total Income</b>		<b>42,339</b>	<b>79,500</b>	<b>121,839</b>	<b>112,113</b>
<b>Expenditure</b>					
<i>Cost of Raising Funds</i>					
Fundraising, Publicity and Marketing		9,306	-	9,306	6,070
<i>Expenditure on Charitable Activities</i>					
Project Costs	5	39,534	71,620	111,154	68,410
<b>Total Expenditure</b>		<b>48,840</b>	<b>71,620</b>	<b>120,460</b>	<b>74,480</b>
<b>Net Expenditure and Net Movement in Funds in the Year</b>		<b>(6,501)</b>	<b>7,880</b>	<b>1,379</b>	<b>37,633</b>
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		13,603	3,420	17,023	(20,610)
Total Funds Carried Forward		<b>7,102</b>	<b>11,300</b>	<b>18,402</b>	<b>17,023</b>

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

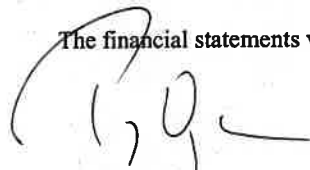
**SPORT AGAINST RACISM (IRELAND) CLG**

**BALANCE SHEET  
AS AT 31ST DECEMBER 2016**

	Notes	2016 €	2016 €	2015 €	2015 €
<b>Fixed Assets</b>					
Tangible Assets	9	3,128			3,924
<b>Current Assets</b>					
Debtors	10	7,028		23,180	
Cash at Bank		<u>39,176</u>		<u>2,942</u>	
		46,204		26,122	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	11	<u>(30,930)</u>		<u>(13,023)</u>	
<b>Net Current Assets/(Liabilities)</b>			15,274		13,099
<b>Total Net Assets/(Liabilities)</b>			<u>18,402</u>		<u>17,023</u>
<b>Reserves and Funds</b>					
Unrestricted Funds	14		7,102		13,603
Restricted Funds	14		<u>11,300</u>		<u>3,420</u>
			<u>18,402</u>		<u>17,023</u>

The notes set out on pages 12 to 17 form an integral part of these accounts.

The financial statements were approved by the Board on 5<sup>th</sup> April 2018 and signed on its behalf by:

  
Perry Ogden  
Director

  
Ali Curran  
Director

**SPORT AGAINST RACISM (IRELAND) CLG**

**CASH FLOW STATEMENT  
AS AT 31ST DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Cash Flows from Operating Activities</b>		
Net Income/(Expenditure)	1,379	37,633
Depreciation	796	884
(Increase)/Decrease in Debtors	16,152	(19,177)
Increase/(Decrease) in Creditors	17,907	(26,103)
Net Cash Inflow/(Outflow) from Operating Activities	<u>36,234</u>	<u>(6,763)</u>
<b>Reconciliation of Net Cash Flow to Movement in Net Funds (Note 15)</b>		
Change in Cash and Cash Equivalents in the Financial Year	36,234	(6,763)
Cash and Cash Equivalents at the Beginning of the Financial Year	<u>2,942</u>	<u>9,705</u>
Cash and Cash Equivalents at the End of the Financial Year	<u>39,176</u>	<u>2,942</u>

## SPORT AGAINST RACISM (IRELAND) CLG

### NOTES ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016

#### 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 1<sup>st</sup> January 2015) – (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.

## SPORT AGAINST RACISM (IRELAND) CLG

### NOTES ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016

- Other expenditure represents those items not falling into any other heading.

#### 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

	2016	2015
	€	€
Soccerfest Donations	1,000	10,000
Irish Sports Council	10,000	5,000
Dublin City Council	6,500	6,500
Beyond Sports	-	12,803
Department of Justice	10,000	10,000
Football Association of Ireland	-	1,200
Worldwide Global Schools	-	10,000
FARE	2,000	2,000
Football for Hope	23,604	23,606
The Community Foundation	-	8,000
Streetfootballworld/UEFA Foundation for Children	45,000	-
Streetfootballworld 'Team Up' for Employability	6,000	-
Coca-Cola Thank You Fund	10,000	-
General Donations	670	2,140
	<u>114,774</u>	<u>91,249</u>

**SPORT AGAINST RACISM (IRELAND) CLG**

**NOTES ON THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

**3. Income From Project Activities**

	2016	2015
	€	€
Soccerfest Team Entries	3,075	3,800
Fundraising Income	-	13,896
Lottery Collection Income	-	-
	<u>3,075</u>	<u>17,696</u>

**4. Other Income**

	2016	2015
	€	€
Reimbursed Expenses	2,034	256
Commercial Funding	500	560
Other Income	1,456	2,352
	<u>3,990</u>	<u>3,168</u>

**5. Analysis of Expenditure on Project Activities**

	2016	2015
	€	€
Soccerfest Expenses	21,858	23,326
Soccernites Expenses	4,688	3,565
Other Programme Costs	12,320	4,587
Support Costs (see note 6)	57,567	28,015
Governance Costs (see note 6)	14,721	8,917
	<u>111,154</u>	<u>68,410</u>

**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	57,567	12,786	70,353	Usage
Finance Costs	-	90	90	Governance
Audit and Accounts Fees	-	1,845	1,845	Governance
	<u>57,567</u>	<u>14,721</u>	<u>72,288</u>	

**7. Net Income/(Expenditure) for the Year**

	2016	2015
	€	€
Net Funds are stated after charging:		
Depreciation on Tangible Assets	796	884
Auditors' Remuneration	1,845	1,845
	<u>1,845</u>	<u>1,845</u>

**SPORT AGAINST RACISM (IRELAND) CLG**

**NOTES ON THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

**8. Employees**

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

**9. Tangible Assets**

	<b>Fixtures &amp; Fittings 15% €</b>	<b>Sports Equipment 25% €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 <sup>st</sup> January 2016	6,069	7,661	13,730
Additions	-	-	-
At 31 <sup>st</sup> December 2016	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> January 2016	6,069	3,737	9,806
Charge for Period	-	796	796
At 31 <sup>st</sup> December 2016	<u>6,069</u>	<u>4,533</u>	<u>10,602</u>
<b>Net Book Value</b>			
At 1 <sup>st</sup> January 2016	-	3,924	3,924
At 31 <sup>st</sup> December 2016	<u>-</u>	<u>3,128</u>	<u>3,128</u>

**In respect of prior year**

	<b>Fixtures &amp; Fittings 15% €</b>	<b>Sports Equipment 25% €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 <sup>st</sup> January 2015	6,069	7,661	13,730
Additions	-	-	-
At 31 <sup>st</sup> December 2015	<u>6,069</u>	<u>7,661</u>	<u>13,730</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> January 2015	5,981	2,941	8,922
Charge for Period	88	796	884
At 31 <sup>st</sup> December 2015	<u>6,069</u>	<u>3,737</u>	<u>9,806</u>
<b>Net Book Value</b>			
At 1 <sup>st</sup> January 2015	88	4,720	4,808
At 31 <sup>st</sup> December 2015	<u>-</u>	<u>3,924</u>	<u>3,924</u>

**10. Debtors**

	<b>2016 €</b>	<b>2015 €</b>
Other Debtors	6,464	22,623
Prepayments and Accrued Income	564	557
	<u>7,028</u>	<u>23,180</u>



**SPORT AGAINST RACISM (IRELAND) CLG**

**NOTES ON THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

**11. Creditors: Amounts falling due within one year**

	2016	2015
	€	€
Trade Creditors	4,615	6,589
Accruals	1,500	1,500
Deferred Income	23,604	-
Sundry Creditors	1,100	1,100
PAYE Account	70	3,522
PRSI Account	41	312
	<u>30,930</u>	<u>13,023</u>

AIB Bank plc holds personal guarantees with the directors of the company to the amount of €42,510.

**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 2016 €	Incoming Resources 2016 €	Resources Expended 2016 €	Closing Funds 2016 €
Unrestricted Funds	13,603	42,339	(48,840)	7,102
Restricted Funds	3,420	79,500	(71,620)	11,300
Total	<u>17,023</u>	<u>121,839</u>	<u>(120,460)</u>	<u>18,402</u>

**15. Analysis of Changes in Net Funds**

	Opening Balance €	Cash Flows €	Closing Balance €
Cash at Bank and in Hand	2,942	36,234	39,176
	<u>2,942</u>	<u>36,234</u>	<u>39,176</u>

**16. Related Party Transactions**

*Transactions with directors:*

**Perry Ogden**

During the year, there were no transactions with directors. The balance due to Perry Ogden at 31<sup>st</sup> December 2016 was €1,100. (31<sup>st</sup> December 2015: €1,100).

*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

**SPORT AGAINST RACISM (IRELAND) CLG**

**NOTES ON THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

behalf of the company. The balance due to An Lár Films Limited at 31<sup>st</sup> December 2016 was €293. (31<sup>st</sup> December 2015: €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 5<sup>th</sup> April 2018 and signed on its behalf by:



**Perry Ogden  
Director**



**Ali Curran  
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 2016**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
Grants and Donations (Appendix II)	114,774	91,249
Income from Charitable Activities (Appendix II)	3,075	17,696
Other Income (Appendix II)	3,990	3,168
<b>Total Income</b>	<u>121,839</u>	<u>112,113</u>
<b>Expenditure</b>		
Events Costs (Appendix III)	96,433	59,493
Fundraising, Publicity and Marketing (Appendix III)	9,306	6,070
Governance Costs (Appendix IV)	14,721	8,917
<b>Total Expenditure</b>	<u>120,460</u>	<u>74,480</u>
<b>Net Income/(Expenditure)</b>	<u>1,379</u>	<u>37,633</u>

**SPORT AGAINST RACISM (IRELAND) CLG**

**APPENDIX II**

**INCOME FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Grants and Donations</b>		
<i>Donations</i>		
General Donations	670	2,140
Soccerfest Donations	1,000	10,000
<i>Grant Income</i>		
Beyond Sports	-	12,803
Dublin City Council	6,500	6,500
Irish Sports Council	10,000	5,000
Streetfootballworld/UEFA Foundation for Children	45,000	-
Streetfootballworld 'Team Up' for Employability	6,000	
Coca-Cola Thank You Fund	10,000	-
FIFA Football For Hope	23,604	23,606
The Community Foundation	-	8,000
FARE	2,000	2,000
Worldwide Global Schools	-	10,000
Football Association of Ireland	-	1,200
Department of Justice	10,000	10,000
	<u><b>114,774</b></u>	<u><b>91,249</b></u>
<b>Income from Charitable Activities</b>		
Soccerfest Team Entries	3,075	3,800
Fundraising Income	-	13,896
	<u><b>3,075</b></u>	<u><b>17,696</b></u>
<b>Other Income</b>		
Reimbursed Expenses	2,034	256
Commercial Funding	500	560
Other Income	1,456	2,352
	<u><b>3,990</b></u>	<u><b>3,168</b></u>

**SPORT AGAINST RACISM (IRELAND) CLG**

**APPENDIX III**

**EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

<b>Events Costs</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Soccernites Expenses	4,688	3,565
Other Events Expenses	12,230	3,989
World Refugee Day	-	3,018
Soccerfest Expenses	21,858	23,326
Lottery Prizes	-	-
Administration Staff	7,810	5,925
Other Staff and Costs	23,838	2,650
Travel, Subsistence & Accommodation	22,677	8,357
Rents & Rates	-	4,886
Light & Heat	960	737
Insurance	1,030	994
Telephone, Fax & Internet	1,252	2,046
<b>Total Programme Costs</b>	<b><u>96,433</u></b>	<b><u>59,493</u></b>

<b>Fundraising, Publicity and Marketing</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Public Relations & Promotion (Soccerfest)	8,084	4,469
Promotional & Printed Material	1,105	1,423
Website Costs	117	178
<b>Total Fundraising, Publicity and Marketing</b>	<b><u>9,306</u></b>	<b><u>6,070</u></b>

**SPORT AGAINST RACISM (IRELAND) CLG**

**Appendix IV**

**EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER 2016**

<b>Governance Costs</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Travel, Subsistence & Accommodation	300	2,694
Office Rent & Rates	7,638	1,222
Light & Heat	240	184
Telephone, Fax & Internet	1,169	511
Printing, Postage & Stationery	1,262	406
Office Supplies	1,150	101
Audit Fees	1,845	1,845
Membership Fees	75	250
Accounting Fees	90	-
Bank Charges	136	800
Company Secretarial	20	20
Fixtures & Fittings Depreciation Charge	-	88
Sport Equipment Depreciation	796	796
<b>Total Governance Costs</b>	<b><u>14,721</u></b>	<b><u>8,917</u></b>