

**SHEFFIELD WEDNESDAY FOOTBALL CLUB
COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

**CHARITY NUMBER: 1108538
COMPANY NUMBER: 05053927**

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

FOR THE YEAR ENDED 31 AUGUST 2020

Directors & Trustees: D Chansiri
J Roddison (resigned 13 November 2020)
J Redgate
J Dean
R Wilson
T Braithwait
P Senior
A Wallis
C Thornton
Dr O Purohit (appointed 12 March 2020)

Community Programme Manager: M Brameld

Registered Office: Sheffield Wednesday Football Club
Hillsborough
Sheffield
S6 1SW

Registered Number: 05053927 (England and Wales)

Charity Number: 1108538

Auditors: Roddis Taylor Robinson
Chartered Accountants
Unit 6
Acorn Business Park
Woodseats Close
Sheffield
S8 0TB

Bankers: Santander Corporate and Commercial Banking
Bridle Road
Bootle
Merseyside
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The Co-operative Bank plc
PO Box 250
Skelmersdale
NW8 6WT

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 August 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The charity is a charitable company limited by guarantee and was set up on 24 February 2004. It is governed by a Memorandum and Articles of Association issued on 16 February 2015. The charities details can be found on page 1.

PRINCIPAL OBJECTIVES AND ACTIVITIES:

The principal objectives of the charity are to support education, health and social welfare of both adults and children within the Sheffield City Region, using the game of football and other ancillary sporting activities as an educational tool.

The main aim during the year was to encourage more people, especially children to play and watch football. The charity further aimed to promote closer links between Sheffield Wednesday Football Club (SWFC) and the local community, to utilise the Club's facilities for improvement in education and health.

ACHIEVEMENTS AND PERFORMANCE:

During the year, the charity delivered opportunities in a variety of settings in the Sheffield City Region. The work included education opportunities, employment opportunities, in school, after school and holiday football courses amongst other services. Work was also carried out with underrepresented groups from across the region.

During the year, the charity received grant funding to facilitate staffing in all the above areas.

The Trustees confirm that they have had due regard to the guidance published by the Charity Commission on public benefit in the performance of the charity's activities.

STATEMENT ON SOCIAL RESPONSIBILITY CHARITY POLICY:

The club supported various charities throughout the year, believing it is important to use the power of the SWFC brand to give these worthwhile charities the opportunities to raise funds at the football club. A snapshot of this policy includes the following beneficiaries:

- Bluebell Wood Children's Hospice
- The Children's Hospital Charity, Sheffield
- Weston Park Hospital Cancer Charity
- St Luke's Hospice
- S6 Foodbank
- Royal Society for the Blind

We also provide match tickets and signed memorabilia for numerous charitable organisations, local schools, and youth organisations. In addition, we work closely with several homeless charities, while the NCS (National Citizen Service) programme works with several charities to raise both their profile and much-needed funds through the social action programmes.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

COVID 19 RESPONSE:

During the first lockdown period (March to July 2020), all community activity ceased apart from the online learning for our education students. The shutdown created some instability across the charity which resulted in most staff put on the government furlough scheme. Subsequently, further cuts had to be made within the participation team due to a reduction in revenue and activities.

The charity in partnership with the club and S6 Foodbank set up a drop off/pick up food point utilising the stadium. The community staff volunteered daily, supporting, and distributing the food to local families.

The charity also ran an online donation site (Covid Relief Appeal) which resulted in over £25,000 donated from the local community. This was distributed evenly across five local charities within Sheffield.

Additionally, the Trustees met monthly to review and support the Head of Community during the lockdown period. Trustees felt this was crucial to support the community programme each month instead of the usual quarterly meetings due to the level of uncertainties surrounding the community programmes activities.

ACTIVITIES:

Community Involvement:

The last year has been yet another hugely successful period for Corporate Social Responsibility at the club where our work in the community has gone from strength to strength. The year started well but was curtailed by the pandemic. Due to the pandemic, focus switched to helping vulnerable groups such as the homeless and people who had to utilise foodbanks.

The number of young people and families we reach is over 100,000 and the range of activities provided has also expanded, creating one of the most wide-ranging community programmes not only in football, but throughout sport & education, promoting our excellent relationship within our communities.

Community Programme:

The Sheffield Wednesday Community Programme (SWFCCP) is the Football Club's charitable arm, established to support the development of cohesive communities around South Yorkshire and increase engagement, training provision and support amongst its residents working across four English Football League (EFL) key themes:

- Participation
- Inclusion
- Health and Well-Being
- Education

We encourage confidence, active lifestyles, and participation in sport regardless of all number of protected characteristics, detailed in the Equality Act 2020.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

Community Programme (continued):

SWFCCP enjoys major success in connecting the local community to SWFC and is widely recognised as an effective market leader. We operate under five key aims:

- Raising educational achievement
- Creating pathways to employment
- Building healthier lifestyles
- Bringing communities together
- Reducing crime

Partnerships are the key to the programme creating sustainability, with associates on board from South Yorkshire Police, Sheffield Hallam University, Sheffield City College, NCFE, Skills Funding Agency, Sheffield City Council, NCS Trust, EFL and Premier League (PL).

Education Programme:

Based on the academic year 2019/20

- Alternative Provision programme – Sport Studies x 10 students
- NCFE Level 2 Certificate/ Diploma in Sport
 - 37 enrolled, 36 retained
 - 97% pass rate
- BTEC Level 3 90 Credit/ Diploma/ Extended Diploma in Sport
 - 103 enrolled, 102 retained
 - 100% pass rate
- Foundation Degree in community football coaching and development
 - 6 enrolled, 5 retained.
 - 83% Pass rate
- 19-24/25+ year old Traineeship funded through DWP/EFL Trust
 - 25 students enrolled, 21 retained
 - 100% vocational qualification pass rate, 48% into positive destinations, 75% passed English, 78% passed Maths
- This successful pilot programme has led to the roll-out of further employability programmes by the EFL Trust across 6 Community Foundations.

SWFCCP provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered by the charity aim to improve the motivation, confidence, and self-esteem of people on the courses and help to create life-changing opportunities as they are supported in improving their employability prospects.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

Education Programme (continued):

We work in partnership with the Sheffield City Council on our Alternative Provision programme. This programme is for learners who are disengaged with mainstream education, for one reason or another. The wide range of disengaging factors span from learning difficulties to behavioural issues and all learners have the ambition of reintegrating into education. We offer vocational qualifications and embed numeracy and literacy whilst using the power of sport to try and re-engage these young people back in to mainstream education. Pathways are in place for students to attend post 16 Education Provision at SWFCCP at the end of year 11.

Our post 16 Education Provision delivers Study Programmes that include NCFE Level 2 in Sport (Coaching Pathway), BTEC Level 3 Extended Diploma in Sport (Development, Coaching and Fitness). Learners are taught by fully qualified teachers from the Community Programme and re-sit functional skills or GCSE English and Maths if they have not achieved a GCSE grade 4 (or above). All students have an enrichment timetable that includes training and participating in an 11 a side football programme, representing the college in the EFL Community Alliance league or Sheffield and Hallamshire Flexi-League. Learners successfully undertook additional coaching qualifications boosting their employability prospects and contributing to learner satisfaction.

All learners take part in work placements with the aim to improve their CV and give them vital work experience in preparation for Higher Education and employment. All learners have clear pathways through the courses, with progression to Higher Education provision.

In Partnership with the EFL Trust and the University of South Wales, we offer a Foundation Degree in Community Football Coaching and Development with a top up to a BSc (Hons) Football Coaching Development and Administration degree. We have a 100% success rate of employment for students that have completed the full BSc (Hons) degree, which is an excellent achievement.

As previously noted, in partnership with the EFL trust we have delivered our first adult education traineeship programme for learners aged 19-24 & 25+. The programme is designed to upskill learners to make them more employable. Learners studied various vocational qualifications such as Level 1 in Customer Service, Level 1 in Mental Health Awareness, Level 1 Health and Safety, Level 2 Food Safety, Level 2 NVQ Spectator Safety, and digital skills for pre-employability. Alongside vocational qualifications, learners will focus on further core areas such as work preparation training including CV writing and interview preparation, functional skills in English and Maths up to level 2 and a work placement for 12 weeks. SWFCCP were selected and successfully piloted a new initiative aimed at targeting those 'furthest from employment', and this programme will now be rolled out across the EFL network of football clubs with SWFCCP leading the way.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

National Citizen Scheme:

Numbers and targets

199 young people have completed NCS programmes in the last year. Turn up against recruitment has been strong with low attrition.

Partnership Schools

We deliver in the following designated schools and colleges:

- Chaucer School
- Ecclesfield School
- Hillsborough College
- Stocksbridge High School
- Tapton School
- Sheffield Girls High School
- Bradfield School
- Forge Valley
- Kind Edwards VII Comprehensive
- Parkwood E-Act Academy
- Yewlands

Successes

We remain one of the biggest local delivery partners throughout the NCS programme fast becoming one of the 'go to partners' in the area. Our NCS students left lasting legacies for various charities across the period including Alpine Lodge Residential Care Home, Herries Lodge, Labrador Welfare and Sarah Goal whilst raising funds and awareness for knife crime, Sheffield Children's Hospital and DePaul.

Young people across this period have completed over 4500 hours of positive social action within their local communities.

Venues

We have utilised the following venues across Sheffield for the delivery of different programme phases:

Youth Hostel Associations (Peak District/North Wales)
Hillsborough College
Hillsborough Arena
Hillsborough Stadium

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

Participation:

Mini Owls:

The Mini Owls session takes place at SWFC Training Ground. These are fun-based learning programmes for three to twelve - year-olds to encourage all aspects of balance and co-ordination, with both mental and physical development. Over 120 children per week attend sessions.

Holiday Programmes:

Soccer Camps are delivered at a wide range of venues across Sheffield.
SWFCCP Holiday Programmes are run by FA qualified community coaches and is a fantastic way for children to spend the school holidays.

Development Centres:

This is one of SWFCCP most high-profile schemes.
We run several development centres, which include an Advanced Training Syllabus where sessions are planned in partnership with the SWFC academy. This gives the chance for participants to potentially progress to the academy which in turn could lead to a professional career. Through the academy, community coaches will recommend young players who show potential, which may lead to an opportunity of a trial with SWFC.

School Programmes – Curriculum Coaching/Breakfast Clubs/Lunch Clubs/After School Provision:

SWFCCP delivers across all schools at various times. Although predominantly football-based, the sessions also offer, gymnastics and basketball training and are run by qualified community coaches. The sessions encourage extra curriculum participation with an emphasis on children's agility, balance, and co-ordination, in addition to their social interaction and well-being.

Inclusion Programme:

SWFCCP's Inclusion department is comprised of several strands of work. This includes school and community-based disability provision, which features the EFL Trust Every Player Counts project. Additionally, under the Inclusion department is the PL Kicks programme stretching across Sheffield, working alongside partners such as Premier League Charitable Fund and South Yorkshire Police.

The purpose of the Premier League Kicks initiative through SWFCCP, is to provide safe sporting activities for young people in Sheffield. Our overall aims are to reduce the rates of anti-social behaviour, promote community cohesion, educate young people, and raise aspirations. By engaging young people in constructive activities, including a wide variety of sports, coaching, music, and educational and personal development sessions, SWFCCP have engaged over 1000 in 2019 and 2020.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

Inclusion Programme (continued):

From this great success SWFCCP have seen the considerable growth of the PL Programme. For the next three years the social inclusion department will triple engagement figures across the target areas in Sheffield aiming to use the power of the football club to raise aspirations.

Furthermore, these developments have led to new strands of work including mentoring for young offenders, secondary school intervention work, knife crime awareness, community cohesion working with refugees and asylum seekers, prison education programmes and female engagement. Following the roadmap out of lockdown for the country, we aim to develop the new strands within this department to expand on each area and support as many people as possible.

Disability Programme:

The Disability Programme aims to improve the quality of life for disabled people by developing the physical fitness of both male and female participants from all age categories. With Sheffield and Hallamshire County FA as one of our key partners we increase participation in all areas of our programme and push to develop players to a competitive standard which will create more opportunities for elite performers to excel.

Our aim at SWFCCP is to provide an all-inclusive disability project. We offer social opportunities to those that may not necessarily have the chance of an able-bodied sports participant.

Through Every Player Counts Programme, SWFCCP aims to support children, young people and adults with special educational needs. We deliver a variety of sessions within schools, college and community settings, engaging participants in inclusive physical activity. We focus on providing open-access provision that is accessible to all to support people to stay active, meet new people and develop a passion for sport and physical activity.

Further to this, we continue to help people break down barriers by offering volunteer opportunities and qualifications. We provide opportunities to develop leadership and coaching experiences to create positive role models for the programme.

Health & Wellbeing:

SWFCCP Health department's flagship project in the EFLTrust (EFLT) Fit Owls programme, which is funded by EFLT and Wembley National Stadium trust and is a 12-week community-based intervention offering sustainable healthy lifestyle advice and tips to encourage people aged 35-65 years old to lose weight and live a more active life.

Using SWFC as a setting for a weight management and health improvement the programmes use men's and women's loyalty to their football team to encourage them to get active. Participants are 'trained' by SWFC community coaches for 10 or 12 weeks at their team's home stadium. They receive a programme, grounded in current science, of how to eat more healthily and become more active.

Throughout 2019 and 2020, we have engaged with over 100 people through the programme and throughout the course participants focussed on different topic titles in each session to educate and help understand the fundamentals of these topics. In turn this understanding will benefit them when it comes to the physical/exercise part of the programme.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVITIES (CONTINUED):

Health & Wellbeing (continued):

Additionally, the health department delivered on the SWFCCP Fit Club and walking football. Both areas are a great exit pathway for individuals who want to sustain activity with the programme and want to continue their health journey. We have a full timetable of activities that people can attend for a monthly fee.

FINANCIAL REVIEW:

The Trustees are pleased with the financial results for last year especially after the disappointing results for the previous period ending 31 August 2019. SWFCCP experienced a stronger financial period as more stability was maintained across the charity despite the effects of the pandemic.

The information set out in note 2 to these accounts details the main areas of activity for fund raising purposes, the expenditure set out in note 3 to these accounts was incurred in progressing the charity's objectives in delivering its programme of projects and courses.

PLANS FOR FUTURE PERIODS:

The Trustees expect the Company to continue to generate surplus funds by way of increasing incoming resources through developing its range of products and services and increasing the number of course attendees.

The charity is currently exploring opportunities to develop its own facility. This will enhance opportunities for local adults and children.

RESERVES:

The overall fund balance on 31 August 2020 has increased over the past year by £221,223 to £277,847. The overall fund consists of £277,847 of unrestricted funds and £nil of restricted funds.

RESERVES POLICY:

The Trustees have set a reserves policy which requires:

- SWFCCP to strive to build up free reserves (unrestricted funds not committed or invested in tangible assets) to a target of at least three months annual resources expended.
- Reserves will then be maintained at a level which ensures that:
 - SWFCCP core activity can continue during a period of unforeseen difficulty.
 - The charity can meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts to creditors and commitments under leases.
 - The charity can meet unexpected costs like break down of essential office equipment, staff cover re illness, maternity leave, parental leave, and legal costs defending the charity's interest.
- A proportion of reserves will be maintained in a readily realisable form.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

RESERVES POLICY (CONTINUED):

When considering the required level of reserves for SWFCCP, the following factors have been considered:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments

The Trustee's consider the reserves policy in the current year to be a success, unrestricted reserves of £277,847 have been built up from the close monitoring of incoming and outgoing resources during the year. The Trustee's expected to build up unrestricted reserves in the forthcoming year to a level required per the reserves policy.

RISKS:

Major risks have been reviewed and systems and procedures have been established to manage these risks.

Many of the income streams are driven by the number of attendees which the Trustees consider to be a significant risk given that costs are partially fixed or are incurred before the actual number of attendees are known.

To address this the Trustees closely monitor the number of recruited persons for each income stream against the budgeted number on which the forecasts were based. Additionally, the EFL set monthly recruitment targets for NCS students which are used by management to monitor the likelihood of achieving the forecast.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

The charity's Trustees are usually recruited from current officials of SWFC and various professionals who are experienced in both football matters and the objects of the charity and have the necessary skills to carry out their duties.

SWFCCP operates a functional organisational structure by appointing managers to each area of its core activities who then report to the Head of Community (HOC). The HOC makes decisions regarding the day-to-day operations and the Trustees, make decisions regarding long term strategy and development.

SWFCCP follows a safer recruitment policy when recruiting new employees. The charity ensures no job applicant is treated unfairly on any grounds including race, colour, nationality, ethnic or national origin, religion or religious beliefs, sex, or sexual orientation, marital or civil partner status, disability, or age.

Salary increases and bonus payments are reviewed yearly by the board. Considered are personal performance, charity performance and overall sustainability of each department. Each member of staff undertakes a 6 monthly appraisal which is reviewed by the HOC and considered once a proposal for increases is submitted to the board. A matrix for remuneration is used in line with other Community Club Organisations (CCO) across the EFL network.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES:

The Trustees (who are also directors of SWFCCP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

This report has been prepared in accordance with the provisions of part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees and approved on 29 June 2021 by:

.....
R Wilson - Trustee

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

We have audited the financial statements of Sheffield Wednesday Football Club Community Programme for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 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 state of the charitable company's affairs as at 31 August 2020, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern. For example, it is difficult to evaluate all the potential implications of the COVID-19 outbreak on the company's income streams, employees, customers, suppliers and the wider economy.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 Trustees 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 Trustees are responsible for assessing the charitable 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 (UK) 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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

As part of an audit in accordance with ISAs (UK), 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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' 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 charitable 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 charitable 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.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor

Unit 6 Acorn Business Park
Woodseats Close
Sheffield
S8 0TB

29 June 2021

Roddis Taylor Robinson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	2	104,983	27,975	132,958	136,000
Charitable activities	2	492,817	-	492,817	782,562
Other trading activities	2	9,888	-	9,888	15,810
Investments	2	181	-	181	1,017
Other	2	7,412	1,024,749	1,032,161	810,362
Total income		615,281	1,052,724	1,668,005	1,745,751
Expenditure on:					
Charitable activities	3	555,900	890,882	1,446,782	2,070,878
Total expenditure		555,900	890,882	1,446,782	2,070,878
Net income/(expenditure)		59,381	161,842	221,223	(325,127)
Transfers between funds		161,842	(161,842)	-	-
Net movement in funds		221,223	-	221,223	(325,127)
Reconciliation of funds:					
Total funds brought forward		56,624	-	56,624	381,751
Total funds carried forward		277,847	-	277,847	56,624

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	7	42,319	58,973
Intangible assets	8	9,840	16,320
		<u>52,159</u>	<u>75,293</u>
Current assets			
Debtors	9	79,079	148,443
Cash at bank and in hand		388,322	177,821
		<u>467,401</u>	<u>326,264</u>
Creditors: amounts falling due within one year	10	<u>(228,124)</u>	<u>(323,932)</u>
Net current assets		<u>239,277</u>	<u>2,332</u>
Total assets less current liabilities		<u>291,436</u>	<u>77,625</u>
Creditors: amounts falling due after more than one year	12	<u>(13,589)</u>	<u>(21,001)</u>
Net assets		<u>277,847</u>	<u>56,624</u>
The funds of the charity			
Unrestricted funds	16	277,847	56,624
Restricted funds	16	-	-
Total charity funds		<u>277,847</u>	<u>56,624</u>

For the year ended 31 August 2020 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its incoming resources and application of resources for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2020

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Trustees on 29 June 2021 and signed on their behalf by:

.....
R Wilson

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2019 £
Cash generated from operating activities	19	<u>211,125</u>	<u>85,686</u>
Cash flows from investing activities			
Interest income		181	1,017
Purchase of tangible fixed assets		<u>(805)</u>	<u>-</u>
Cash used in investing activities		<u>(624)</u>	<u>1,017</u>
Increase in cash and cash equivalents in the year		210,501	86,703
Cash and cash equivalents at the beginning of the year		<u>177,821</u>	<u>91,118</u>
Total cash and cash equivalents at the end of the year		<u><u>388,322</u></u>	<u><u>177,821</u></u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The financial statements are for the year ended 31 August 2020, the comparative period is from 1 June 2018 to 31 August 2019 therefore the comparatives are not entirely comparable.

(b) Company status

The charity is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Going concern

After due consideration of all the relevant factors, including the COVID-19 pandemic, the trustees have a reasonable expectation that the company has adequate resources to meet its obligations and continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies (continued)

(d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes or periods. The cost of raising and administering such funds are charged against the specific fund. The company has a policy of transferring any surplus restricted funds to unrestricted funds once the trustees consider the purpose or period of the revenue grants is complete.

Investment income and gains are allocated to the appropriate fund.

(e) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants income represents monies received from sponsors and grant awarding bodies in support of particular activities.

(f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing at least £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment	over 3 or 5 years straight line
Alternations to tenanted property	over 7 or 10 years straight line

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies (continued)

(h) Intangible fixed assets and amortisation

Intangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost on a straight line basis and their expected useful economic lives as follows:

Website costs	over 5 years straight line
---------------	----------------------------

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(k) Pension costs

The charge in the accounts for pension costs is the amount of the company's contributions payable to pension schemes for the year. The schemes are defined contribution schemes.

(l) Financial instruments

The charity only has financial assets and 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 values.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

2 Analysis of income streams

	2020 £	2019 £
<u>Donations</u>		
Donated goods and services	104,983	136,000
Donations	27,975	-
	<u>132,958</u>	<u>136,000</u>
<u>Charitable activities</u>		
National Citizen Service (NCS)	311,281	404,651
Soccer Schools	29,328	85,242
Coaching	85,663	142,680
Saturday and Matchday Club	15,270	29,913
Sundry Income	51,275	120,076
	<u>492,817</u>	<u>782,562</u>
<u>Other trading activities</u>		
Birthday Parties	9,888	15,810
	<u>9,888</u>	<u>15,810</u>
<u>Investments</u>		
Bank interest	181	1,017
<u>Other</u>		
Sponsorship	-	5,000
Revenue Grants	894,377	796,097
Job Retention Scheme Grants	130,372	-
Release of capital grants	7,412	9,265
	<u>1,032,161</u>	<u>810,362</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

3 Analysis of resources expended

	2020 £	2019 £
Wages, National Insurance and pension contributions	893,531	1,176,744
Motor and travel	26,611	76,530
Facility hire and coaching	118,531	208,546
Postage, stationery and prizes	2,791	11,000
Equipment and repairs	15,147	18,086
IT support	112,691	148,603
Telephone	5,686	7,793
Legal and Professional charges	10,950	4,980
Accountancy and audit fees	5,664	5,850
Sundry expenses	23,317	42,774
Catering and Match day expenses	14,620	38,225
Complimentary season and match tickets	54,937	89,871
Depreciation of tangible fixed assets	17,459	21,728
Amortisation of website costs	6,480	8,100
NCS costs	76,041	170,624
Staff training and development	4,741	6,042
Promotion and sponsorship	24,819	34,366
Business rates	266	266
Bad debts	7,500	750
Donations	25,000	-
	<u>1,446,782</u>	<u>2,070,878</u>

4 Auditors Remuneration

	2020 £	2019 £
Audit services	2,400	2,400
Other services	3,264	3,450
	<u>5,664</u>	<u>5,850</u>

5 Trustee's remuneration and expenses

The Trustees neither received nor waived any emoluments or expenses during the year (2019 £nil).

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

6 Staff costs

	2020 £	2019 £
Wages and salaries	797,097	1,049,464
Social Security costs	51,605	70,435
Pension costs	44,829	56,845
	<u>893,531</u>	<u>1,176,744</u>
The average number of employees, analysed by function was:		
	2020	2019
Charitable activities	<u>57</u>	<u>58</u>

One employee received total employee benefits within the band of £60,000 to £70,000 (2019 one).

Key Management Personnel

The Head of Community is considered as key management personnel.

The total remuneration and benefits to key management personnel in the year amounted to £66,451 (15 months ended 31 August 2019 £72,727).

7 Tangible fixed assets

	Alterations to tenanted property £	Office Equipment £	Total £
Cost			
At 1 September 2019	72,638	74,693	147,331
Additions	-	805	805
At 31 August 2020	<u>72,638</u>	<u>75,498</u>	<u>148,136</u>
Depreciation			
At 1 September 2019	29,317	59,041	88,358
Charge for the year	9,578	7,881	17,459
At 31 August 2020	<u>38,895</u>	<u>66,922</u>	<u>105,817</u>
Net book value			
At 31 August 2020	<u>33,743</u>	<u>8,576</u>	<u>42,319</u>
At 31 August 2019	<u>43,321</u>	<u>15,652</u>	<u>58,973</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

8 Intangible fixed assets

	Website costs £
Cost at 1 September 2019 and at 31 August 2020	32,400
Depreciation at 1 September 2019	16,080
Charge for the year	6,480
At 31 August 2020	22,560
Net book value At 31 August 2020	9,840
At 31 August 2019	16,320

9 Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	60,177	107,324
Prepayments	6,522	9,223
Other debtors	12,380	31,896
	79,079	148,443

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	75,483	157,457
Other creditors and accruals	41,411	36,412
Deferred income (note 11)	111,230	130,063
	228,124	323,932

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

11 Deferred income

Deferred income represents income received at the year end when the delivery of the related service occurs after the period end.

	£
Balance at 1 September 2019	122,651
Amount released to income	(122,651)
Amount deferred in the year	103,818
	<hr/>
Balance at 31 August 2020	103,818
	<hr/>

12 Creditors: amounts falling due after one year

	2020 £	2019 £
Accruals and deferred income (note 13)	13,589	21,001
	<hr/>	<hr/>

13 Capital Grants

	2020 £	2019 £
Brought forward	28,413	37,678
Released in the year	(7,412)	(9,265)
	<hr/>	<hr/>
	21,001	28,413
	<hr/>	<hr/>
Due within one year	7,412	7,412
Due after one year	13,589	21,001
	<hr/>	<hr/>
	21,001	28,413
	<hr/>	<hr/>
Due after five years	-	-
	<hr/>	<hr/>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

14 Operating Leases

The total minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Not later than one year	22,549	42,740
Later than one and not later than five years	8,251	52,961
	<u>30,800</u>	<u>95,701</u>
Lease payments recognised as an expenses in the period	<u>52,597</u>	<u>61,899</u>

15 Analysis of movements in charitable funds – current year

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Unrestricted funds	56,624	615,281	555,900	161,842	277,847
Restricted funds	-	1,052,724	890,882	(161,842)	-
Total funds	<u>56,624</u>	<u>1,668,005</u>	<u>1,446,782</u>	<u>-</u>	<u>277,847</u>

Analysis of movements in charitable funds – previous period

	At 1 June 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Unrestricted funds	222,522	949,654	1,239,985	124,433	56,624
Restricted funds	159,229	796,097	830,893	(124,433)	-
Total funds	<u>381,751</u>	<u>1,745,751</u>	<u>2,070,878</u>	<u>-</u>	<u>56,624</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

16 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fixed assets	52,159	-	52,159
Debtors due within one year	35,302	43,777	79,079
Creditors due within one year	(141,090)	(87,034)	(228,124)
Cash at bank and in hand	345,065	43,257	388,322
Creditors due after one year	(13,589)	-	(13,589)
Total	<u>277,847</u>	<u>-</u>	<u>277,847</u>

Analysis of net assets between funds – previous period

	Unrestricted £	Restricted £	Total £
Fixed assets	75,293	-	75,293
Debtors due within one year	109,493	38,950	148,443
Creditors due within one year	(174,309)	(142,211)	(316,520)
Cash at bank and in hand	67,148	103,261	170,409
Creditors due after one year	(21,001)	-	(21,001)
Total	<u>56,624</u>	<u>-</u>	<u>56,624</u>

17 Related party transactions

Sheffield Wednesday Football Club Limited

Sheffield Wednesday Football Club Limited is controlled by Mr D Chansiri who is a director of Sheffield Wednesday Community Programme.

During the year Sheffield Wednesday Football Club Limited made payments on behalf of Sheffield Wednesday Football Club Community Programme (net of Coronavirus Job Retention Scheme Grants) amounting to £870,674 (2019 £1,257,958) which were reimbursed to Sheffield Wednesday Football Club by Sheffield Wednesday Football Club Community Programme.

Sheffield Wednesday Football Club Limited charged goods and services to the Community Programme amounting to £87,735 (2019 £112,707).

In addition to the above, Sheffield Wednesday Football Club Limited provided certain facilities and other support at no cost to the Community Programme. The value attributed to this support during the year ended 31 August 2020 is £104,983 (2019 £136,000). These donated goods and services have been included in these accounts as incoming resources.

At the period end a balance of £55,614 was owed to Sheffield Wednesday Football Club Limited (2019 £102,943).

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

17 Related party transactions (continued)

The nature and amounts of these donated services were as follows:

	2020 £	2019 £
Season and match tickets	54,937	87,000
Promotion and sponsorship	15,521	19,000
IT support	27,462	14,000
Other	7,063	16,000
	<u>104,983</u>	<u>136,000</u>

18 Purpose of restricted funds

The charity has received money from sponsors and grant awarding bodies in support of particular aspects of its activities, such income has been accounted for as restricted funds within these accounts.

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds	221,223	(325,127)
Addback depreciation charge	17,459	21,728
Addback amortisation of website costs	6,480	8,100
Deduct release of capital grants	(7,412)	(9,265)
Deduct interest income shown in Investing activities	(181)	(1,017)
Decrease in debtors	69,364	216,978
(Decrease)/increase in creditors	(95,808)	174,289
Net cash generated from operating activities	<u>211,125</u>	<u>85,686</u>

20 Pensions and other post-retirement benefits

The charity operates a defined contribution plan for its employees. The amount recognised as an expense in the year was £44,829 (2019 £56,845). The expense is allocated between restricted and unrestricted funds on the basis of the areas of work performed by the charity's employees.