

**REGISTERED COMPANY NUMBER: 05834708 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1116971**

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023**  
**FOR**  
**SHOW RACISM THE RED CARD**

Read, Milburn & Co  
Chartered Accountants and Statutory Auditor  
71 Howard Street  
North Shields  
Tyne and Wear  
NE30 1AF

## **SHOW RACISM THE RED CARD**

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# **SHOW RACISM THE RED CARD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

Show Racism the Red Card (SRtRC) is an anti-racism educational charity (Charity No: 1116971) established at end of 1995 aiming to combat racism through anti-racism education.

SRtRC harnesses the high-profile status of professional footballers to produce highly accessible educational resources, including films and educational activities.

Apart from the films, we produce posters with Football Clubs, magazines and a whole range of other educational resources. We are also increasing the number of events that we hold with young people at football and other sporting clubs throughout the UK.

On an annual basis, we run UK wide anti-racism School Competitions, which involves young people producing poetry, artwork, music, short stories or films.

In Glasgow, Cardiff, the North East, North West and South of England we also have teams of Education Workers who work in schools and undertake anti-racism educational activities directly with young people and adults.

Over recent years, the charity has moved some of our educational content online and increased the numbers of adults and workplaces that have benefitted from educational training programmes.

### **Public Benefit**

Show Racism the Red Card aims:

- 1) To advance the education of the public on the subject of racism and race equality by:**
  - a) producing educational resources;
  - b) providing workshops in educational settings;
  - c) organising educational events at sporting clubs throughout the UK.
- 2) To promote equality and diversity for the public benefit by:**
  - a) the elimination of discrimination on the grounds of race/ethnicity, gender, disability, sexual orientation or religion;
  - b) promoting activities to foster understanding between people from diverse backgrounds.
- 3) To promote racial harmony for the public benefit by:**
  - a) promoting knowledge and mutual understanding between different groups;
  - b) advancing education and raising awareness about different groups to promote good relations between persons of different groups;
  - c) working towards the elimination of discrimination on the grounds of race/ethnicity.

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **ACHIEVEMENTS AND PERFORMANCE**

It has been a year of turning outwards after the difficult pandemic-affected years. We began the pandemic with 24 salaried staff and finished it with 42, so it was vital that we continued to break records on engagement with adults and young people. We have again risen to this challenge. In March 2023, we passed the milestone of engaging 1 million people in our educational programmes and continue to increase the numbers of people that we work with year on year.

Despite the difficulties of the pandemic, 2022 was a record breaking year for our charity: Wear Red Day broke all records with a magnificent 440,000 people wearing red and promoting an anti-racism message. Whilst more people than ever signed up to take part in WRD22, the 'cost of living' crisis had an inevitable impact on the level of donations that we received.

As an organisation it has been many years since we received UK Government funding, and it is a huge achievement that we have not only managed to survive these years but have managed to grow the campaign over that period. However, many of our current funders are facing cuts to their budgets and we are starting to find it harder to balance our internal budgets. The year ahead will see a General Election and it has to be hoped that a new UK Government will see the benefits of anti-racism education and commit to investing in it.

The School Competitions in England, Scotland and Wales continue to inspire the entire organisation. The Awards Ceremonies at Anfield, Murrayfield and the Cardiff Hilton were three of the highlights of the year. We also had a record breaking amount of sponsorship for the Calendar 2023, which has gained some fantastic feedback from our supporters.

One of the main strategic goals of SRtRC has always been to make our anti-racism resources available to every school in the UK. The launch of our Education Hub in January 2023 brought us closer to achieving this goal than ever before. There are now many different lessons on the Hub and thousands of subscribers using these key resources on a daily basis.

Throughout the last 10 years, there has been a barrage of anti-immigration rhetoric from the media and politicians, and sadly this year was no exception. As a counter narrative, SRtRC have joined forces with Migrant Voice and IMIX on a brand new campaign entitled 'Migration: Making Britain Great'.

We have worked with Migrant Voice for over 10 years collaborating on a number of initiatives to combat racism towards immigrants in the UK. This latest campaign will involve us developing new workshops on the issue and trying to change the narrative around immigration to a more positive tone. One which reflects the huge contribution that migrants have made to the UK economically and socially in the last 100 years or more.

As a charity, we are continuing to call for anti-racism education to be included on the National Curriculum and we have taken the Welsh Government's example into the UK Parliament, via our All Party Parliamentary Group (APPG).

We have also continued the work on our new Strategic Plan 2024-2027 and will finalise the plan in the months ahead, aiming to have it operational for the beginning of 2024.

Entering the upcoming Financial Year, with our expanded, skilled and knowledgeable team, driven by a resolute commitment to combat racism on a meaningful scale. We remain dedicated to collaborating with partners to reach our objectives, extending a warm invitation to new allies to join forces and amplify our impact collectively.

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

We express immense gratitude to all those who have backed our endeavours, especially acknowledging the outstanding efforts of the SRtRC staff team. Despite navigating through tough times and challenges, their unwavering passion and enthusiasm for anti-racism education radiate through every aspect of our work.

#### **FINANCIAL REVIEW**

It is a testament to the quality of work that we deliver, that many sponsors and supporters have maintained funding for SRtRC despite their own financial challenges.

We were also supported by the levels of donations from the general public throughout the year and additionally, the organisation has been able to develop relationships with a number of corporate partners over the period.

Income for the year ended 31 May 2023 was £1,319,124 (2022 - £1,443,019) whilst Expenditure was £1,676,301 (2022 - £1,229,614).

#### **Funders**

We would like to offer sincere thanks to all funders, listed below. In this period, Show Racism the Red Card received financial backing from:

UNISON, Unite the Union, Professional Footballers' Association, National Education Union, Facebook, Sainsbury's, Kickers/Pentland Brands, Potts Print (UK) Ltd, The Football Association, Durham Police & Crime Commissioner, Police & Crime Commissioner for Cleveland, Thompsons Solicitors, Police & Crime Commissioner for Northumbria, PROSPECT, North Tyneside Council, South Tyneside Council, Usborne Books, Preston City Council, Salford City Council, Scottish Professional Football League (SPFL), Inverclyde Council, Perth & Kinross Council, Newport City Council, Thompsons Solicitors Scotland, East Renfrewshire Council, Gwent Office of Police and Crime Commissioner, PFA Scotland, Scottish Football Association, Educational Institute of Scotland (EIS), Swansea Council, Rhondda Cynon Taf Council, Scottish Football Partnership, Football Association of Wales, West Lothian Council, Welsh Assembly Government, Llywodraeth Cymru, Vale of Glamorgan Council, ASLEF, Torfaen County Borough Council, Hammersmith & Fulham Council, and Sefton CVS.

#### **Investment Policy**

Over the last few years, Show Racism the Red Card has seen an increase of donations from the general public. We have also been fortunate enough to receive donations from large corporate organisations during the period, all of which has put the organisation into a good financial position.

These funds created an opportunity to invest in the organisation, our people and our services. We have spent these funds to expand the organisation and our reach, whilst also building up our reserves in a time of economic uncertainty, increasing inflation and a cost of living crisis.

#### **Developments**

We have brought in a Director of HR & Support Services to provide a key administrative function to support the growth of the organisation over the last couple of years. We have also invested in an Employee Assistance Programme (EAP) for the staff team.

The brand new website and Education Hub are both investments in the long term future of how we deliver and share our educational resources.

We also invested in an Organisational Diagnostic Review (ODR) which helped to assess the strengths and areas for focus of the organisation.

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **FINANCIAL REVIEW - continued**

##### **Reserves Policy**

The organisation continues to endeavour to work towards securing one full year's operating costs as reserves. This policy exceeds the recommendations of the Charity Commission.

At present the reserves are split into true (free) reserves and designated funds, comprising the Emergency, Core Costs, North West Development and Regional Projects funds. Those designated funds stand at £354,622 (2022 - 755,622), true reserves amount to £986,080 (2022 - £942,257).

#### **FUTURE PLANS**

##### **The year ahead**

Maintaining the organisation's anti-racism education remit and staff team are our key priorities moving forward in these difficult economic times. We are also looking to develop the organisation in several key areas:

- A new Strategic Plan 2024-2027
- Wear Red Day
- Educational Resources
- Trade Unions
- Corporate Partners
- Football Clubs & Players
- Patrons

##### **Strategic Priorities 2020 - 2023**

The board will ensure that SRtRC maintains and sustains the financial viability of the organisation for the period January 2020 - December 2023 through the following Strategic Priorities which will be translated into a deliverable Action Plan.

- 1 To equip those working within education to better tackle racism and promote equality in the classroom and throughout the whole school environment.
- 2 To utilise all forms of media to reach increased numbers of young people with an anti-racism message.
- 3 To further develop programmes of anti-racism workshop delivery to young people and adults.
- 4 To strengthen adult education, to train people in workplaces so they can create more equal work environments and know how to respond appropriately to racism.
- 5 To maintain, sustain and continuously strengthen funding partnerships with Government, Local Authorities, trade unions, police, corporate partners and other charities throughout England, Scotland and Wales to generate income through sales of products/services and participation in fundraising events.
- 6 To maintain and further strengthen partnerships with footballers, football clubs and sporting institutions to further diversify the types of role-models that we work with and events that we deliver, in order to reach a wider audience with an anti-racism message.
- 7 To respond quickly to tackle emerging trends in racist attitudes by raising the profile of the issue of racism amongst policy makers, the media and those working within education.

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Show Racism the Red Card (SRtRC) is a charity (Charity no: 1116971) established in December 1995, which aims to advance the education of the public, in particular but not exclusively of young people. SRtRC harnesses the high profile of professional football and professional footballers to work towards the elimination of racial discrimination both in football and in society.

The organisation was incorporated (Company No: 5834708) in June 2006 and in March 2021, the Trustees approved the adoption of a new set of Articles of Association for the Charity, replacing those that had been in effect since the Charity's incorporation in 2006.

The reasons for the adoption of the new Articles were twofold. First, it had become apparent that a number of provisions in the 2006 Articles had been superseded by developments within the Charity's governance; were no longer relevant; or did not provide the Trustees with the governance framework that they needed to act in the best interests of the Charity.

Second, as part of an overall governance review against the guidelines provided by the Charity Commission, the Trustees concluded that the adoption of a more streamlined, flexible constitution, in line with the model provided by the Charity Commission, would enable the Trustees to act in an efficient, agile and effective manner.

The Articles of Association have been approved by the Charity Commission (as required by Charities regulation) and are in full effect.

##### **Organisational Structure**

Show Racism the Red Card has a Board of Trustees. The quorum for Trustees' meetings is four Trustees, or one third of the total number of Trustees at any particular time, rounded up to the next even number, whichever is the greater.

- The Trustees as Company Directors have general control of the Charity;
- The Trustees are responsible for the management of the Charity, for which purpose they may exercise all of the powers of the Charity; are responsible for setting the Charity's strategy; and are responsible for overseeing the Charity's operational activities;
- The Trustees may make reasonable standing orders, rules or regulations for the conduct and management of the Charity, subject to them being consistent with the Articles and compliant with relevant legislation;
- The Trustees may establish procedures for the resolution of disputes that may arise in relation to the application of these Articles and any standing orders, rules or regulations.

The Board shall hold at least four meetings in each year, meaning that there shall be at least four Trustee Meetings within any given 12 month period.

At present, the Board has 14 members with a variety of professional skills relevant to the work of SRtRC.

A scheme of delegation is in place, and day-to-day responsibility for the provision of the services rest with the Chief Executive along with the Director of Operations, Director of HR & Support Services, Regional Manager for the South, Regional Manager for the North West and Education Manager North East.

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

The Offices in Scotland and Wales are operated on a day-to-day basis by the Scottish and Welsh Campaign Managers respectively.

The Chief Executive is responsible for ensuring that the organisation delivers the services specified and that key performance indicators are met.

The Director of Operations is responsible for individual line management and supervision of the Senior Management Team (SMT), and for overseeing Corporate partnerships, the fulfilment of orders for resources and materials and maintaining records of Income and Expenditure. Managing the Campaign Team and overseeing the organisation of educational events at professional football clubs around the country and coordination of the annual School Competition in England.

The Director of HR & Support Services is responsible for managing the Human Resources function including all Policies and Procedures, in addition to overseeing IT support, the Communications Team and fundraising/partnerships.

The Regional Managers for the North East, South and North West are responsible for coordinating and expanding the education work throughout their areas and establishing agreements with partnership councils and other potential funders for the work.

All Managers are members of the SMT and meet on a regular basis.

#### **Appointment of Trustees**

There shall be at least five Trustees and not more than 15 Trustees. If the number of Trustees falls below five the remaining Trustees may only act to appoint further Trustees.

A person may only be appointed as a Trustee if that person:

- a) is a natural person aged 18 or over;
- b) is permitted to do so by law;
- c) agrees in writing to become a Trustee of the Charity; and
- d) is not otherwise disqualified from acting as a Trustee under the provisions of the Articles.

Any person who is willing to act as a Trustee and is permitted by law and these Articles to do so, may, subject to the Articles be appointed to be a Trustee by a decision of the Trustees.

Trustees will be appointed based on the skills, knowledge, expertise and experience that the Trustees need to govern, lead and deliver the Charity's Objects. Trustees may be appointed at the discretion of the Trustees pursuant to an open recruitment process.

Upon appointment a Trustee shall become a Member of the Charity.

Trustees are not permitted to appoint an alternate to act on that Trustee's behalf.



## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

##### **Pay policy for senior staff**

The Board of Directors (who are the Trustees), and the Senior Management Team, comprise the key management personnel of the charity in charge of directing, controlling and running the day-to-day operations of Show Racism the Red Card. All Directors give of their time free of charge.

The performance of the senior staff is reviewed annually and salaries are set in accordance with the agreed NJC payscales.

In view of the nature of the organisation, the directors benchmark against NJC pay levels for comparable roles within similar organisations and Local Authorities adhering to the same pay scales.

##### **Risk Management**

Show Racism the Red Card has an Audit & Risk (A&R) Sub-Committee to oversee Risk Management and has developed a Risk Register, which is regularly reviewed during meetings of the A&R Committee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name:** Show Racism the Red Card

**Charity Registration Number:** 1116971

**Company Registration Number:** 05834708

**OSCR Number:** SC040713

##### **Registered Office and Operational Address:**

Show Racism the Red Card, The Linskill Centre, North Shields, NE30 2AY

##### **Management Committee**

Shaka Hislop (Chair)

Alexandra Mayer (Co-Vice Chair)

Patrick Cozier (Co-Vice Chair)

Susan Abbott

Samantha Dennis

Helen Watson

Daniel Mills

Appointed 1 March 2023

Foluke Akinlose

Appointed 1 March 2023

Ericka Williams

Appointed 1 March 2023

Kyle Hudson

Appointed 1 March 2023

Ranjit Singh Dol

Appointed 1 March 2023

Ravishaan Rahel Mutiah

Appointed 1 March 2023

Martin Lightfoot

Appointed 1 May 2023

Mish Rahman

Appointed 1 May 2023

Leroy Rosenior

Retired 1 August 2022

Omar Yaseen

Retired 30 April 2023

Derek Gardner

Retired 30 April 2023

Christine Blower

Retired 30 June 2023

## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **REFERENCE AND ADMINISTRATIVE DETAILS - continued**

##### **Senior Management Team**

Chief Executive	Ged Grebby
Director of Operations	Paul Kearns
Director of HR & Support Services	Simone Doyle (from April 2023)
Campaign Manager Wales	Dean Pymble
Education Manager North East	Sue Schofield
Regional Manager for the South	Steve Goodsell (until January 2023)
	Martina Barton & Paul Hill (from Jan 2023)
Regional Manager for the North West	Keziah Major
Communications Manager	Alison Allan

##### **Auditors**

Read, Milburn & Co., 71 Howard Street, North Shields, NE30 1AF

##### **Bankers**

Unity Trust bank plc, 4 Brindleyplace, Birmingham, B1 2JB

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Show Racism The Red Card for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are 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 auditors are aware of that information.


## **SHOW RACISM THE RED CARD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

#### **AUDITORS**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Read, Milburn & Co. as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 February 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N S Hislop', followed by a horizontal line extending to the right.

Mr N S Hislop - Chair

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SHOW RACISM THE RED CARD**

### **Opinion**

We have audited the financial statements of Show Racism The Red Card (the 'charitable company') for the year ended 31 May 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Auditors' 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 the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SHOW RACISM THE RED CARD**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SHOW RACISM THE RED CARD**

### **Our 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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In this regard, our procedures include the following:

- enquiry of management around actual and potential litigation and claims;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- challenging assumptions and judgements made by management in their significant accounting estimates.

Because of the field in which the charity operates, we have identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; Employment Law; and compliance with the Companies and Charities Acts.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas Liley (Senior Statutory Auditor)  
for and on behalf of Read, Milburn & Co  
Chartered Accountants and Statutory Auditor  
71 Howard Street  
North Shields  
Tyne and Wear  
NE30 1AF

27 February 2024

## SHOW RACISM THE RED CARD

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	308,964	-	-	308,964	482,056
<b>Charitable activities</b>	4					
National		372,769	-	-	372,769	371,522
North East England		37,576	-	92,580	130,156	152,211
North West England		106,826	-	44,470	151,296	61,944
Scotland		9,935	-	8,600	18,535	55,346
Southern England		71,025	-	14,240	85,265	98,612
Wales		52,419	-	197,130	249,549	219,937
Investment income	3	2,140	-	-	2,140	128
Other income		<u>450</u>	<u>-</u>	<u>-</u>	<u>450</u>	<u>1,263</u>
<b>Total</b>		<u>962,104</u>	<u>-</u>	<u>357,020</u>	<u>1,319,124</u>	<u>1,443,019</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	5					
National		485,467	280,000	-	765,467	496,549
North East England		98,929	20,000	92,580	211,509	184,671
North West England		97,231	45,000	44,470	186,701	76,222
Scotland		75,455	40,000	8,600	124,055	124,991
Southern England		133,005	-	14,240	147,245	131,990
Wales		<u>28,194</u>	<u>16,000</u>	<u>197,130</u>	<u>241,324</u>	<u>215,191</u>
<b>Total</b>		<u>918,281</u>	<u>401,000</u>	<u>357,020</u>	<u>1,676,301</u>	<u>1,229,614</u>
<b>NET INCOME/ (EXPENDITURE)</b>		43,823	(401,000)	-	(357,177)	213,405
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>942,257</u>	<u>755,622</u>	<u>-</u>	<u>1,697,879</u>	<u>1,484,474</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>986,080</u></u>	<u><u>354,622</u></u>	<u><u>-</u></u>	<u><u>1,340,702</u></u>	<u><u>1,697,879</u></u>

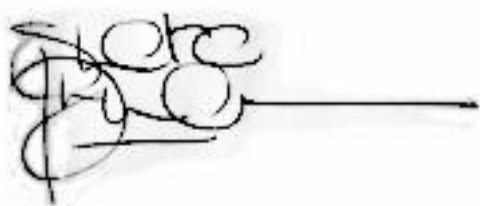
The notes form part of these financial statements

**BALANCE SHEET**  
**31 MAY 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	12	150,578	90,067
Cash at bank		<u>1,544,791</u>	<u>2,126,556</u>
		1,695,369	2,216,623
<b>CREDITORS</b>			
Amounts falling due within one year	13	(354,667)	(518,744)
		<u>1,340,702</u>	<u>1,697,879</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,340,702</u>	<u>1,697,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,340,702</u>	<u>1,697,879</u>
<b>NET ASSETS</b>			
		<u>1,340,702</u>	<u>1,697,879</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u>1,340,702</u>	<u>1,697,879</u>
<b>TOTAL FUNDS</b>		<u>1,340,702</u>	<u>1,697,879</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 February 2024 and were signed on its behalf by:



Mr N S Hislop - Chair



**SHOW RACISM THE RED CARD****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	19	<u>(583,905)</u>	<u>361,731</u>
Net cash (used in)/provided by operating activities		<u>(583,905)</u>	<u>361,731</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>2,140</u>	<u>128</u>
Net cash provided by investing activities		<u>2,140</u>	<u>128</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		(581,765)	361,859
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>2,126,556</u>	<u>1,764,697</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,544,791</u></u>	<u><u>2,126,556</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling, rounded to the nearest Pound (£).

**Going Concern**

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

**Income**

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance-related grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Allocation and apportionment of costs**

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Debtors**

Trade and other debtors (including prepayments) are recognised at the settlement amount due or amount prepaid).

##### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments.

##### **Creditors**

Creditors (including accruals and deferred income) 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 are recognised at their settlement amount

##### **Financial instruments**

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>308,964</u>	<u>482,056</u>

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,140</u>	<u>128</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	National £	North East England £	North West England £	Scotland £
Sales, workshop and sponsorship	65,269	37,576	106,826	9,935
Grants	<u>307,500</u>	<u>92,580</u>	<u>44,470</u>	<u>8,600</u>
	<u>372,769</u>	<u>130,156</u>	<u>151,296</u>	<u>18,535</u>

	Southern England £	Wales £	2023 Total activities £	2022 Total activities £
Sales, workshop and sponsorship	71,025	52,419	343,050	351,024
Grants	<u>14,240</u>	<u>197,130</u>	<u>664,520</u>	<u>608,548</u>
	<u>85,265</u>	<u>249,549</u>	<u>1,007,570</u>	<u>959,572</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Trade union grants	148,000	122,000
PFA	50,000	50,000
Local council grants	69,650	99,364
Football Association of Wales	-	21,000
Welsh Government	53,945	-
Police and Crime Commissioner grants	55,000	63,267
Welsh Local Government Association	82,685	36,780
Other grants	<u>205,240</u>	<u>216,137</u>
	<u>664,520</u>	<u>608,548</u>

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
National	412,534	352,933	765,467
North East England	150,596	60,913	211,509
North West England	119,208	67,493	186,701
Scotland	85,420	38,635	124,055
Southern England	84,455	62,790	147,245
Wales	173,708	67,616	241,324
	<u>1,025,921</u>	<u>650,380</u>	<u>1,676,301</u>

#### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	632,449	430,819
Postage and stationery	19,855	13,361
Travel and expenses	88,612	533
Resources	3,805	638
T-Shirts, badges etc	18,388	42,103
Video production	-	1,200
Launches	16,798	13,416
Printing costs	53,430	17,209
Sessional workers fees	115,128	98,832
Accommodation	14,548	8,358
Recruitment	5,226	5,653
Staff training	5,390	6,404
Evaluation	30,168	6,000
Marketing and communication	22,124	45,361
	<u>1,025,921</u>	<u>689,887</u>

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 7. SUPPORT COSTS

	Management and administration £	Governance costs £	Totals £
National	320,516	32,417	352,933
North East England	60,913	-	60,913
North West England	67,493	-	67,493
Scotland	38,635	-	38,635
Southern England	62,790	-	62,790
Wales	67,616	-	67,616
	<u>617,963</u>	<u>32,417</u>	<u>650,380</u>

#### 8. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	3,696	3,690
Operating leases - premises	<u>47,886</u>	<u>31,100</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

##### Trustees' expenses

During the year 1 (2022 - 4) trustee was reimbursed for out-of-pocket expenses totalling £42 (2022 - £704).

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,007,496	794,774
Social security costs	82,559	65,524
Other pension costs	<u>46,007</u>	<u>39,493</u>
	<u>1,136,062</u>	<u>899,791</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Direct charitable expenditure	3	32
Management and administration	<u>37</u>	<u>3</u>
	<u>40</u>	<u>35</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>2</u>	<u>-</u>

The key management personnel, including the trustees, are listed under Reference and Administrative Details. The total employee benefits (including Social Security costs) of the key management personnel were £315,246 (2022 - £306,771).

Included within Staff Costs is an ex gratia termination payment of £36,294, the amount was settled in full during the accounting period.

# SHOW RACISM THE RED CARD

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	482,056	-	-	482,056
<b>Charitable activities</b>				
National	371,522	-	-	371,522
North East England	51,911	-	100,300	152,211
North West England	41,377	-	20,567	61,944
Scotland	13,146	-	42,200	55,346
Southern England	84,533	-	14,079	98,612
Wales	69,025	-	150,912	219,937
Investment income	128	-	-	128
Other income	<u>1,263</u>	<u>-</u>	<u>-</u>	<u>1,263</u>
<b>Total</b>	<u>1,114,961</u>	<u>-</u>	<u>328,058</u>	<u>1,443,019</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
National	496,549	-	-	496,549
North East England	84,371	-	100,300	184,671
North West England	55,655	-	20,567	76,222
Scotland	82,791	-	42,200	124,991
Southern England	117,911	-	14,079	131,990
Wales	<u>64,279</u>	<u>-</u>	<u>150,912</u>	<u>215,191</u>
<b>Total</b>	<u>901,556</u>	<u>-</u>	<u>328,058</u>	<u>1,229,614</u>
<b>NET INCOME</b>	213,405	-	-	213,405
<b>Transfers between funds</b>	<u>(199,702)</u>	<u>199,702</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	13,703	199,702	-	213,405
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>928,554</u>	<u>555,920</u>	<u>-</u>	<u>1,484,474</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>942,257</u></u>	<u><u>755,622</u></u>	<u><u>-</u></u>	<u><u>1,697,879</u></u>



## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>150,578</u>	<u>90,067</u>

#### 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,907	14,587
Social security and other taxes	18,913	16,721
Other creditors	12,758	10,237
Accruals and deferred income	<u>317,089</u>	<u>477,199</u>
	<u>354,667</u>	<u>518,744</u>

#### Deferred Income

Included within Accruals and Deferred Income are the following amounts comprising income received in advance of delivery of the related services or expenditure incurred.

	£
Balance at 1 June 2022	473,509
Released to donations and legacies	(23,547)
Released to income from charitable activities	(449,962)
Amount deferred in year	<u>313,393</u>
Balance at 31 May 2023	<u>313,393</u>

#### 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>10,347</u>	<u>9,939</u>

# SHOW RACISM THE RED CARD

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	1,171,521	354,622	169,226	1,695,369	2,216,623
Current liabilities	(185,441)	-	(169,226)	(354,667)	(518,744)
	<u>986,080</u>	<u>354,622</u>	<u>-</u>	<u>1,340,702</u>	<u>1,697,879</u>

### 16. MOVEMENT IN FUNDS

	At 1/6/22 £	Net movement in funds £	At 31/5/23 £
<b>Unrestricted funds</b>			
General fund	942,257	43,823	986,080
Designated funds	<u>755,622</u>	<u>(401,000)</u>	<u>354,622</u>
	<u>1,697,879</u>	<u>(357,177)</u>	<u>1,340,702</u>
<b>TOTAL FUNDS</b>	<u>1,697,879</u>	<u>(357,177)</u>	<u>1,340,702</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	962,104	(918,281)	43,823
Designated funds	<u>-</u>	<u>(401,000)</u>	<u>(401,000)</u>
	962,104	(1,319,281)	(357,177)
<b>Restricted funds</b>			
Regional Funding: NE England	92,580	(92,580)	-
Regional Funding: North West	44,470	(44,470)	-
Regional Funding: Scotland	8,600	(8,600)	-
Regional Funding: Southern England	14,240	(14,240)	-
Regional Funding: Wales	60,500	(60,500)	-
Welsh Government	53,945	(53,945)	-
Welsh Local Government Association	<u>82,685</u>	<u>(82,685)</u>	<u>-</u>
	<u>357,020</u>	<u>(357,020)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,319,124</u>	<u>(1,676,301)</u>	<u>(357,177)</u>

# SHOW RACISM THE RED CARD

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

### 16. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/6/21 £	Net movement in funds £	Transfers between funds £	At 31/5/22 £
<b>Unrestricted funds</b>				
General fund	928,554	213,405	(199,702)	942,257
Designated funds	<u>555,920</u>	<u>-</u>	<u>199,702</u>	<u>755,622</u>
	<u>1,484,474</u>	<u>213,405</u>	<u>-</u>	<u>1,697,879</u>
<b>TOTAL FUNDS</b>	<u>1,484,474</u>	<u>213,405</u>	<u>-</u>	<u>1,697,879</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,114,961	(901,556)	213,405
<b>Restricted funds</b>			
Regional Funding: NE England	100,300	(100,300)	-
Regional Funding: North West	20,567	(20,567)	-
Regional Funding: Scotland	42,200	(42,200)	-
Regional Funding: Southern England	14,079	(14,079)	-
Regional Funding: Wales	114,132	(114,132)	-
Welsh Local Government Association	<u>36,780</u>	<u>(36,780)</u>	<u>-</u>
	<u>328,058</u>	<u>(328,058)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,443,019</u>	<u>(1,229,614)</u>	<u>213,405</u>

#### Designated funds

The trustees have designated reserves such that only those amounts freely available for expenditure are within the general fund. At the balance sheet date, designated funds were made up as follows.

	2023 £	2022 £
Emergency Fund	245,622	245,622
Core Costs Fund	-	280,000
NW Development Fund	-	30,000
Regional Projects	<u>109,000</u>	<u>200,000</u>
	<u>354,622</u>	<u>755,622</u>

## SHOW RACISM THE RED CARD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023

#### 16. MOVEMENT IN FUNDS - continued

##### Restricted funds

Restricted funds relate to specific projects or funding provided for a specific geographical area.

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 19. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(357,177)	213,405
Adjustments for:		
Interest received	(2,140)	(128)
Increase in debtors	(60,511)	(1,392)
(Decrease)/increase in creditors	<u>(164,077)</u>	<u>149,846</u>
Net cash (used in)/provided by operations	<u><u>(583,905)</u></u>	<u><u>361,731</u></u>

#### 20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/6/22 £	Cash flow £	At 31/5/23 £
Net cash			
Cash at bank and in hand	<u>2,126,556</u>	<u>(581,765)</u>	<u>1,544,791</u>
	<u>2,126,556</u>	<u>(581,765)</u>	<u>1,544,791</u>
Total	<u><u>2,126,556</u></u>	<u><u>(581,765)</u></u>	<u><u>1,544,791</u></u>

## **SHOW RACISM THE RED CARD**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2023**

#### **21. LEGAL STATUS**

Show Racism the Red Card is a company limited by guarantee, registered in England and Wales and has no share capital. The company's registered number and registered office address can be found within Reference and Administrative Details.

The liability of each member is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of the Charity in the event of it being wound up while that person is a Member or within one year after that person ceases to be a Member, for payment of the Charity's debts and liabilities incurred before that person ceases to be a Member, payment of the costs, charges and expenses of winding up, and adjustment of the rights of the contributories amongst themselves.