

REGISTERED COMPANY NUMBER: 06081731 (England and Wales)
REGISTERED CHARITY NUMBER: 1118735

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

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FOR THE YEAR ENDED 31 AUGUST 2022

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BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022

TRUSTEES	Mr R Zuk (resigned 12.5.22) Mrs J E Cryne Mr A Adebajo Mr S D W Biltcliffe Mrs V A Dawson Mrs S E Hegarty (resigned 20.3.23) Mr E G Naylor Mr C Oldham Mr S Rodgers (resigned 17.2.23) Mr G A Shields Mr D Watson Mr M Lewis (appointed 8.9.22)
COMPANY SECRETARY	Mr K Campbell
REGISTERED OFFICE	Oakwell Stadium Grove Street Barnsley South Yorkshire S71 1ET
REGISTERED COMPANY NUMBER	06081731 (England and Wales)
REGISTERED CHARITY NUMBER	1118735
AUDITORS	Gibson Booth Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB
BANKERS	National Westminster Bank plc 26 Market Hill Barnsley South Yorkshire S70 2QE

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

FOREWORD FROM THE CHAIR
FOR THE YEAR ENDED 31 AUGUST 2022

Dear all,

My name is David Watson, Chair of the Board of Trustees here at Reds in the Community. A board of experienced, talented, business professionals dedicated to developing the charity to best serve the community in Barnsley.

Following on from the pandemic the cost of living crisis has created uncertainties for many in the town. The charity has responded to this and reached over 8,000 residents across four key areas of work health, inclusion, participation and education.

The charity has adapted and diversified to remain a clear and present resource to the community in Barnsley for years to come.

I'd like to thank all our staff, partners, and other associates for their commitment and hard work.

Best wishes
David Watson

BARNSELEY FC COMMUNITY TRUST LIMITED (REGISTERED NUMBER: 06081731)
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

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 August 2022. 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

Mission Statement

To use the power of Barnsley Football Club to inspire, improve and positively changes lives in our community.

Objectives and aims

The Charity's objectives are for the benefit of the public generally and, in particular, the inhabitants of Barnsley and surrounding areas:

- To improve community participation in healthy recreation, by providing facilities for the playing of association football and other sports capable of improving health;
- To provide and assist in providing facilities for sport, recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or the public at large in the interest of social welfare and with the object of improving their conditions of life; and
- To advance the education of children and young people through such means the trustees think fit in accordance with the law of charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

STRATEGIC REPORT

Achievement and performance

Strategic update

We entered this reporting period with a clear focus on what we wanted to achieve and where our collective energies should be directed. In many ways, it was about taking a step back, assessing and getting the basics right. The previous year saw significant disruption through the pandemic, some of which we were still dealing with in this reporting year.

We considered our staffing structure and have addressed a widening gap between front line services and back-office systems to establish a structure that can respond to future growth.

Our workforce needs to have a clear sense of purpose to their work and how this aligns with both departmental and overarching aims of the charity. We set out to systemise our working practices across the organisation to create better alignment and a shared focus on where we are heading.

There have been a number of changes in the structure of the Charity with the previous Chief Executive of over 20 years leaving the charity. We would like to thank the magnificent work and effort the previous Chief Executive put into their role here at the charity as this has given us a solid foundation to grow. The year also saw changes to our board of trustees with a new Chair and Treasurer, roles that are vital to supporting the direction and effectiveness of the charity.

With organisational growth, we recognised the need to upgrade our financial systems. During the period, we have developed our financial capabilities which support operational efficiencies and strategic decisions. Ensuring our assets are used in the best possible way for our beneficiaries.

We have sharpened our focus on budgets and cashflow. Working on worst case scenarios to take account the ongoing effects and uncertainty of the current economic environment. Moving out of restrictions we have been able to see growth in our programmes and funding to return us to a position in which we were pre-pandemic. This gives us a strong foundation to continue this growth for the benefit of our community and beneficiaries. We have been able to absorb the financial impact of the pandemic due to our reserve policy, enabling us to retain our workforce which gave us the ability to scale up our activities as and when restrictions were relaxed.

Our workforce remains our greatest asset, advocates of our work and responsibility. They deserve a huge amount of credit for their hard work, adaptability and resilience throughout the recent challenges. We will continue to do everything we can to support our people and their families whilst working our way through these events and returning the charity to a position of stability.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Below is our programme portfolio from September 2021 to August 2022.

Education

Post 16 Offer

During the year we delivered Level 2, 3 and Foundation Degree Courses. This work engaged 105 local young people aged 16 + across a range of ability levels. Our FE post 16 offer (levels 2 and 3) achieved a 85% success and retention rate. This was due to the registration of 2 year legacy students automatically included in the 2nd year of the programme having left after successful completion of year 1. True reflection would be 92% success and retention.

Our foundation degree years 1 and 2 consisted of 6 students, achieving a 100% success rate. The work was delivered in partnership with Barnsley College, University of South Wales and the English Football League Trust. The learning environment of a professional football club provides young people with a non-traditional alternative learning environment. Our results were achieved through high quality teaching and learning based on effective relationships, fostered by smaller class sizes that enables tutors to devote additional time to each student and enhance the learning experience.

Premier League Primary Stars

Funding to deliver the initiative was successfully rooted through the Premier League Charitable Fund and provided free sporting and educational activities in primary school settings. Curricular and extra-curricular sessions were delivered across a range of sports, Maths, English and PSHE workshops designed to reach inspire and engage pupils. The programme supported greater participation in sport whilst improving the health and confidence of participants.

Schools Programme

The Charity has offered a wide range of engaging sport-related provision in line with the National Curriculum and key school agendas. Both curricular and extra-curricular activities were funded through charging schools for services or creative sponsorship events where proceeds were split equally between the charity and participating schools. To ensure the highest quality of delivery, sessions were delivered by staff qualified at or working towards the 1st4sport Level 3 Certificate in Supporting the Delivery of Physical Education and School Sport. The qualification is delivered in partnership with the English FA and aims to raise the standard of school sport delivery.

Sports Days

Throughout the year we supported local primary schools with the coordination and delivery of Sports Days here at Oakwell. This offer proved to be hugely popular with teachers that are increasingly finding it difficult to organise such events due to increasing workloads. The initiative continues to receive positive feedback from children, teachers and spectating parents.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Young Leaders Award

The Award provides pupils with an introduction to leadership and coaching. Mentored by qualified coaches, pupils aged 11 and over gained knowledge of how to organise sessions that are transferable into a community sports club setting. The Young Leader Award aims to help learners develop leadership skills such as organization, communication and teamwork. The Award also helps build confidence and self-esteem as they take on the responsibility of leading their peers and younger children.

Health

Fit Reds Programme

Funding was successfully accessed to allow continuation of Fit Reds, our flagship healthy lifestyle initiative. The project covers the Barnsley area but targeted promotional activity has ensured that the majority of participants are recruited from areas of highest deprivation. The project has contributed towards addressing some of the health inequalities that currently exist within the borough. The initiative again demonstrates the ability of professional football club-based charities in engaging 'hard to reach' groups and delivering positive and measurable outcomes.

Team Talk

Team Talk is a low-level mental health programme which is designed to support local men's mental wellbeing. The programme aims to enable men to access and offer peer support, share experiences, tips and coping mechanisms whilst also having the opportunity to socialise and connect.

Specially trained coaches facilitate social and conversational topics, whilst giving participants the choice of taking part in a number of activities.

The sessions provide men with a safe space to engage and socialise with others whilst having the opportunity to take part in pool, table tennis, table football and more.

Our Team Talk sessions are open to all men and the relaxed informal environment allows people to drop in and out of the sessions, attending when they need it the most.

Walking Football

Walking Football has proved popular during the year. The weekly sessions delivered at Barnsley Football Club provide older men with the opportunity to rediscover the joys of playing football. The basic elements of a match are made accessible to older participants through the game being slowed down to walking pace. The activity addresses both inactivity and social isolation, which some participants experience in later life.

Fit & Fed with the Reds

Fit & Fed sessions aim to tackle holiday hunger, engaging with young people aged 8-15 situated in the boroughs most deprived areas during the school holidays. The delivery of the sessions across the Barnsley Borough has been funded through the Holiday Activities Fund. The Fit & Fed sessions included; Physical Activity, Multi Sports, educational enrichment, refreshments and a healthy lunch.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Turbo Tykes

The indoor pay & play cycling session aims to target men aged 16 and above to increase general health and fitness. The programme uses 'My Ride' technology that allows participants to cycle around virtual locations whilst in the cycling studio at Honeywell Sports Village.

Strolling Reds

Strolling Reds is a free weekly walking programme for local adults. The programme is open to adults, with walks commencing from various locations around Barnsley and surrounding areas. The weekly two-hour walk aims to help local people get out of the house and improve general health in a relaxed and supportive environment. Added to the health benefits, there is a huge social aspect to the group including getting involved in theatre nights and trips to the seaside.

Learn & Burn

Learn and Burn is an initiative delivered at Oakwell and is designed for adults of any age who are wishing to improve their fitness or general health. The weekly session includes nutritional advice followed by an hour of light practical exercise. The programme is based on an eight-week rolling basis tackling various topics around nutrition and fitness.

Fit for Football

Fit for Football was delivered to a total of 10 local primary schools through funding received from Heart Research UK. Fit for Football is an education and activity programme designed to improve heart health among primary school children by increasing knowledge and promoting healthier, more active lifestyles.

Pupils engaged in activities tailored around the benefits of Physical Activity, the Eatwell Guide, the Heart, and the functions of the Heart. Delivery involved both theoretical and practical workshops culminating in an engaging digital quiz to review learning and to identify key outcomes.

We engaged with pupils from years 3 to 6 during the school day. Pupils were then given the opportunity to extend their learning and sports participation through structured pathway programmes including Friday & Saturday Coaching Clubs, Premier League Kicks and wider activities.

Reds Connect

Reds Connect creates new opportunities for local people in the Central Area to engage, participate and connect. It helps address social isolation and loneliness, allowing participants to engender new relationships and enable local people to get active.

Reds Connect is an all-age approach that offers opportunities for men and women of all ages to engage in several activities designed to facilitate all. Physical activity will be at the heart of all sessions albeit gentle exercise, walking or more energetic circuits and football activity. Reds Connect will help participants to reduce feelings of loneliness and social isolation by improving their physical health.

REPORT OF THE TRUSTEES
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Safety Nets

Delivered in partnership with Child and Adolescence Mental Health Service (CAMHS), an 8-week programme for 14-16 year olds who are currently in the CAMHS system or on a waiting list to access support. The programme is a mixture of physical activity with themes running alongside delivered by CAMHS nurses. Themes include anxiety, social media, healthy lifestyle, family/friends support network and sleep.

Sports Participation

Coaching Clubs

Fun focused Coaching Clubs have been delivered on a Friday and Saturday at Oakwell. The 'Matchday Experience' has also been delivered throughout the football season. The 'Matchday Experience' provides fully supervised coaching, lunch and culminates with entrance into a home league Barnsley FC fixture.

School Competitions

During the year we coordinated and delivered a range of school football competitions. The English Football League Trust and Premier League Charitable funded competitions have become key events in local school calendars. The local competitions hosted at Oakwell provide winning schools with an opportunity to represent Barnsley FC in both a Regional and National Finals competitions against other Football Club charities.

This year also saw the implementation of a school's competition partnership consisting of 12 primary schools across Barnsley. Competitions ranging from football to dance were facilitated at Oakwell, with the aim of allowing a wider number of young people to participate in structured activities away from the school setting.

Holiday Courses

This activity provides opportunities for children and young people to play sport in a fun and safe environment as well as offering a valuable childcare option for working parents and carers. The provision operates on a 'pay & play' basis and provides opportunities for children and young people aged 5 to 14 years to engage in grassroots sport with the focus on fun and physical activity. The sessions also provide signposting opportunities for talented individuals into junior clubs or professional football club Academies.

Social Inclusion

Anti-Racism

The Charity has continued to support national anti-racism football campaigns 'Kick it Out' and 'Show Racism the Red Card'. Through raising awareness with dedicated fixtures, embedding into existing work and promotion via social media outlets and matchday programmes, we have continued to raise the profile of these initiatives in order to challenge all forms of discrimination and campaign for positive change both within Oakwell Stadium and the wider community.

REPORT OF THE TRUSTEES
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Respect

During the year, we continued to support the Football Association's wider Respect initiative. The programme aims to harness young people's love of football to encourage and promote good behaviour. Through fun and interactive sessions delivered in the school setting, participants were taught how to:

- Identify unacceptable behaviour and its effects on others;
- Develop an understanding of respect and how this can be taken into daily life; and
- See situations from other people's perspective

The sessions helped pupils understand the consequences of their behaviour and how this can affect not just themselves but others at school, home and in the local community. The sessions were delivered over a two-hour period with one hour being theory based, involving interactive videos and worksheets, and the other hour being practical based, looking at aspects of respect within a sporting context.

Disability Sport

The continued support of Barnsley Council through Short Breaks funding has enabled the charity to maintain its work in providing opportunities for disabled children, young people and adults to participate in sport. The programme provided disabled participants with enjoyable and valuable experiences away from their parents and carers. In addition, parents and carers benefit with a valuable break from caring. To meet the needs of families, activities vary in length from just a few hours to full day provision. The range of activities delivered has included; holiday, weekend multi- sport sessions as well as competitive football fixtures in the South Yorkshire Ability Counts League involving neighbouring football club charities.

Refugees

The initiative provides weekly informal football training session at Oakwell to give the opportunity for participants to develop skills and more importantly socialise with others. Using football to break down barriers, the programme aims to engage refugees and asylum seekers to foster integration in their local communities. In addition, the project offers participants, new to the Barnsley area, the opportunity to improve their English language skills to better support integration and rebuild their lives.

Refugee Women

This initiative provide women to access weekly sport sessions, enabling the women to socialise and exercise with other women who are in a similar situation as themselves. the programme aims to engage refugees and asylum seekers to foster integration in their local communities. In addition, the project offers participants, new to the Barnsley area, the opportunity to improve their English language skills to better support integration and rebuild their lives.

REPORT OF THE TRUSTEES
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Rucksack Project

We were delighted again to support the Rucksack Project in December 2020, by promoting the initiative and acting as an official drop off point. Now in its sixth year, the project is a voluntary movement that revolves around helping those who are sleeping rough or are in desperate need throughout the cold winter months. Donations were requested for items that will help to make the life of somebody sleeping rough a little easier in the winter months.

Healthy Minds

This initiative aim was for women to have the opportunity to come to a safe place, socialise and enable to talk and engage with other Women who maybe in similar situations in their life and express any comments/feeling and not be judged, they then will also take part in light intensity sporting activities on a weekly basis.

National Citizen Service

The National Citizen Service Programme (NCS) is the government's flagship voluntary personal and social development programme for 16 and 17-year olds. The initiative is delivered in partnership with the English Football League Trust and NCS Trust, an independent organisation set up in 2012 to administer the programme on behalf of the Cabinet Office. The programme incorporates residential activities involving outward bound, team-building sessions and culminates with participants planning and delivering a social action project relevant to their local community. The young people's achievements are marked with a graduation event. This provides an opportunity to showcase their work and achievements. Young people face many challenges as they emerge from their school education and progress into further education or the workplace. The NCS programme provides a solid platform to support key transitional periods in young people's lives. It provides opportunities to develop the transferable skills essential in the educational or work environment. Our continued involvement has provided a huge opportunity to extend our reach and its engagement of young people. Our participation in this high profile national government funded project has engendered greater awareness of our work locally whilst enabling new partnerships to be formed.

- 416 Young People signed up
- 16 schools and colleges engaged
- £5,275 raised through social action
- 12,750 voluntary hours
- 500+ Food parcels delivered

Barnsley FC Community Trust Limited were informed in September 2022 by the EFL Trust that they were unsuccessful in their application to be the primary delivery partner for NCS 3.0 Residential contract in 2023. This resulted in the loss of £126,000 budgeted income for the 2023 period.

Due to the significant reduction in income, the very difficult decision was made to support four NCS specific staff members leave our organisation. This alongside diversifying income streams, reviewing organisational efficiencies and the generation of further income is supporting the financial stability of the charity.

As we move in to 2023, there are opportunities to tender for Open for All and targeted grants to deliver a revised NCS delivery model that would be significantly reduced in comparison to previous contracts.

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FOR THE YEAR ENDED 31 AUGUST 2022

Changemakers

The Changemaker programme is a standalone programme with open access to all 15-17 year olds but also acts as an extension phase to the main NCS programme, this is the route most participants take.

The programme is delivered in partnership with the EFL and NCST and is a development of the "Youth Board" and "Local Action Group" from previous years.

The programme is youth led with young people designing and delivering social action projects based around a passion project of their own or a project continuing the NCS legacy and volunteering on a previous project. Regular team building and reward activities occur throughout the programme to motivate young people and celebrate their successes. The Changemaker programme is a valued experience for young people as it allows them to add further skills onto their CV and show future employers a deeper knowledge of the voluntary sector. Graduates of the Changemaker programme often use the platform and NCS knowledge to apply to become NCS Staff on future programmes.

- 105 contracted Changemaker places successfully hit - Equating to 525 hours of delivering.

Skills Boost

A newer element to the NCS contract is the Skills Boost initiative, this originated as a post-pandemic pledge by NCST with the idea to develop young people's non-classroom based skills. Based in local schools and colleges, Skills Boost covers topics around Mental Health, Independent Living, Employability and Post-Covid Socialisation aimed at Year 11/12 students.

- 52 Skills Boost sessions delivered
- 1650 hours of Skills Boost delivered
- 32 Mental Health workshops delivered to Year 11/12 students

Every Player Counts

The 'Every Player Counts Programme' is funded through The Wembley National Stadium Trust and administered by English Football League Trust. The programme aims to increase opportunities for local people with autism to play sport, predominantly football. The structured sessions delivered in Day Centres and Greenacre Special School had a variety of objectives depending on the group's ability:

- Increase participants' confidence
- Develop participants' social skills
- Encourage a healthy lifestyle
- Develop social interaction
- Develop motor skills

Participants also benefited from stadium tours, professional football players visits and free tickets to Championship fixtures to celebrate their continued involvement.

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Premier League Kicks

The project funded by Premier League Charitable Fund aims to use the brand of the Premier League and Barnsley FC to inspire young people to get active in their communities and realise their potential. The structured sessions provide opportunities for young people to develop skills and confidence. The initiative also provides signposting opportunities for young people into positive structured pathways whilst working with partners to create safer and stronger communities. Our Premier League Kicks programme received a number of match funders throughout the year including Police Crime Commissioner to expand our reach across Barnsley.

Premier League Kicks Girls

The support of the Premier League Charitable Fund has enabled the programme to be rolled out for a second consecutive year. The programme targeted females aged 11 to 25 to encourage the take sessions provide structured pathways including established links with Barnsley Ladies, local junior teams and 'pay & play' grassroots activities.

Safeguarding

As we continue to operate in a post-lockdown landscape the impact on the mental health of our participants is continuing to show as being in decline. The percentage of concerns being recorded where mental health is the defining issue stands at around 60% and demonstrates that our participants need our support now more than ever. We continue to prioritise the safeguarding arrangements at Reds in the Community such that we can support the continued wellbeing of the children, young people and vulnerable adults who attend our programme. Through the appointment of a new Compliance Officer and Safeguarding Lead we are reviewing current policies and bringing them to life as working documents that aspire to meet the current needs of our community. In-house training has increased in tandem with the latest Local Authority data to ensure that staff are aware of current safeguarding issues and challenges that our community is facing and to best prepare them to react accordingly. Staff are supported with how to recognise, respond, report and record concerns and how to best utilise our safeguarding platform My Concern.

Governance Code

The Capability Code of Practice (CCoP) process launched in 2019 provided a step change in scrutiny levels on football club-based charities by the English Football League Trust and Premier League Charitable Fund. Charities are under increasing public scrutiny for their ethics and how they deliver their charitable purpose. The CCoP sets out recommendations for effective governance and management and draws on the Sport England Governance Code and Charity Commission guidance and has been supported by the British Standards Institute. We are committed to CCoP process to ensure we remain fully transparent and a 'fit for purpose' third sector organisation.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Partnerships

There is tremendous value in working collaboratively to further advance our work. Working with like-minded organisations avoids duplication of work, allows the pooling of both skills and resources to deliver greater impact in communities. It also provides the opportunity to increase our reach to new audiences, broaden our knowledge and programme portfolio.

Whilst not exhaustive, the below list highlights our key partners, whose contributions we value greatly:

- Barnsley Football Club
- Barnsley Metropolitan Borough Council
- The English Football League
- The English Football League Trust
- The Premier League Charitable Fund
- Sheffield & Hallamshire County FA
- The Football Association
- Football Foundation
- South Yorkshire Police
- South Yorkshire Fire & Rescue
- Professional Footballers Association
- North Area Council
- North East Area Council
- South Area Councils
- Dearne Area Council
- North East Ward Alliance
- Centrepont
- South West Yorkshire NHS Foundation Trust
- Creative Minds (hosted by South West Yorkshire NHS Foundation Trust)
- Coop Community Fund
- Barnsley Child and Adolescence Mental Services (CAMHS)
- Barnsley College
- University of South Wales
- National Football League
- Age UK - BOPPA
- Police Crime Commissioner
- National Citizen Service Trust
- Barnsley MIND

Financial review

Financial position

In summary, during the period the Charity reports an operating deficit of £43,784 compared to a £32,684 surplus in the previous year.

The financial results and explanatory notes for the year are detailed on pages 23 to 42.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

STRATEGIC REPORT

Financial review

Reserves policy

The trustees policy is to hold sufficient reserves (being unrestricted other than fixed assets) to cover four to six months of annual budgeted expenditure. The reserves are needed in the event of unexpected costs, reduced funding levels, support cash flow or development of our current principal activities. In order to enable trustees to monitor the reserves, quarterly reports prepared by the Head of Finance include details of reserve levels. Monitoring levels of reserves can be a good indicator of the underlying financial health of the charity and potential problems. The trustees therefore, based on the 2021-22 budgeted expenditure, consider that the ideal levels of reserves as at 31st August 2022 would be between £383,277 to £574,915. The actual reserves stand at £451,287 compared to £379,667 last year. This includes the designated funds of £69,447 that have been set aside for the on-going maintenance and future replacement of the Artificial Grass Pitch funded primarily by the Premier League Charitable Fund in October 2013. The present reserve levels therefore fall within the target range.

In summary, trustees are confident that they would be able to continue the current activities of the charity in the event of any significant reduction in funding.

Future plans

Our key plans remain the same, to inspire, improve and positively changes lives in our community. In order to ensure we are effective in this aim, we will be undertaking a programme review and consulting with local people and partners to ensure our activities are meeting the local needs.

The review links to our plan to launch a new organisational Strategy that will provide clear direction of where our collective energies need to be heading in order to best respond to local needs, challenges and opportunities to extend our reach. The period has allowed us to consider our journey to date, our current position and contemplate both internal and external environments.

As a Charity, we need to be more visible in the local community to ensure that residents across Barnsley understand our aims, mission and how to connect with us. It is also important for us to highlight our social value of our work to existing and new partner organisations to enable growth. This work will be driven through a new marketing and communications plan that is being developed in alignment with Barnsley FC and our new strategy.

Many of the key challenges for Barnsley pre COVID -19 remain and have been magnified due to the fallout of the virus and the cost-of-living crisis. With a strengthening organisational structure, healthy funding pipeline and renewed focus, we press ahead confidently with our aim to tackle the boroughs greatest challenges using Barnsley Football Club and sport as vehicles to deliver social good. There has never been a greater need and relevancy to our work.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Barnsley FC Community Trust Limited is a company limited by guarantee, governed by its Articles of Association dated 5th February 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Recruitment and appointment of new trustees

When considering appointing new trustees, the board has regard to the requirement for any specialist skills needed in order to support the charity's existing or future work.

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive Officer on such issues as:

- The obligations of the trustees under charity and company law;
- The main documents which set out the operational framework of the organisation including the Articles of Association;
- Recent copies of minutes of meetings;
- The business plan and recent financial performance of the organisation; and
- Future plans and objectives.

Organisational structure

Barnsley FC Community Trust Limited is a registered charity and as such is operated by a board of trustees (directors for company purposes). The trustees are drawn from Barnsley Football Club and the wider community. The board of trustees meet quarterly and provide strategic guidance and governance. The charity is continually seeking to develop a broader skill mix of trustees in order to support growth and development. The Chief Executive is responsible for setting and communicating the vision and ensuring the organisation is heading in one direction as well as ensuring that the board of trustees fulfils its governance responsibilities. All areas of operations are reported upon by the Chief Executive to the board of trustees at quarterly meetings. The Chief Executive manages the day-to-day business of Reds in the Community with the support of a senior management team who are responsible for the coordination and development of services. This is supported by a team of Community Coaches and Education Tutors who deliver activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity has established a wide range of key partners locally and nationally in order to deliver a broad range of activities. The charity evolved from a 'not for profit' scheme, operating under the banner of Football in the Community, established in 1987 in partnership with Barnsley Football Club and the Footballers' Further Education & Vocational Training Scheme (the FFE & VTS being an organisation funded by the Professional Footballers' Association).

The English Football League Trust and Premier League Charitable Fund have continued to provide national support and guidance whilst administering core and project funding following compliance of the annual Capability Code of Practice assessment. The English Football League Trust and Premier League Charitable Fund are national football charities that unite the inspirational work delivered across England and Wales by its network of professional football club-based charities. We are grateful for the continued support of Barnsley Football Club and its' playing staff who in partnership with the Professional Footballers Association have greatly increased the reach and impact of our work.

The charity is an independent organisation registered as both a company limited by guarantee and a registered charity, with governance provided by the board of trustees. It has a twenty six year connection with Barnsley Football Club, delivering community and charitable activities on their behalf. However, it operates independently of the Football Club and although one of the charity's trustees are representatives of Barnsley Football Club, this is balanced by the presence of independent trustees on the board. This remains fundamental to the overall success and sustainability of the charity. There is a Service Level Agreement in place that outlines the support Barnsley Football Club provides for its charity. The charity must continue to demonstrate added value in the work we deliver with a view to remaining front and centre to Barnsley Football Clubs' long-term Corporate Social Responsibility strategy. The key driver in this relationship is harnessing the ability of sport and the Barnsley Football Club brand to engage and improve the lives of local people.

Risk management

The trustees have a duty to identify and regularly review the risks which the charity is exposed to in the delivery of its work and ensure appropriate controls are in place to mitigate such risks. The trustees actively review the major risks which the charitable company faces on a regular basis. The Charity has developed systems to monitor and control these risks and to manage any impact they may have on the organisation's future. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees;
- Monthly management accounts which show variance from budget and re-forecast anticipated results for the year, which are reviewed by the trustees;
- Delegation of authority and segregation of duties; and
- The loss of funding, non-performance against targets and fraud.

BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

CHANGE OF NAME

The charitable company passed a special resolution on 23 February 2023 changing its name from Reds in the Community to Barnsley FC Community Trust Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Barnsley FC Community Trust Limited for the purposes of company law) are responsible for preparing the 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 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 May 2023 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'D Watson', with a stylized flourish at the end.

Mr D Watson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY**

Opinion

We have audited the financial statements of Barnsley FC Community Trust Limited (the 'charitable company') for the year ended 31 August 2022 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 August 2022 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 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY**

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.

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.

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
BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY**

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Charity SORP and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY**

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.



Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

25 May 2023

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	85,672	126,940	212,612	55,739
Charitable activities	5				
Sundry activities		-	-	-	20,118
Education		613,033	-	613,033	636,284
Football League Limited		105,681	22,159	127,840	75,435
Other trading activities	3	134,455	-	134,455	108,740
Investment income	4	41	-	41	24
Other income	6	-	-	-	77,896
Total		938,882	149,099	1,087,981	974,236
EXPENDITURE ON					
Charitable activities	7				
Cost of charitable activities		917,123	121,490	1,038,613	859,482
Sundry activities		8,480	-	8,480	-
Football League Limited		-	84,672	84,672	82,070
Total		925,603	206,162	1,131,765	941,552
NET INCOME/(EXPENDITURE)		13,279	(57,063)	(43,784)	32,684
Transfers between funds	18	48,610	(48,610)	-	-
Net movement in funds		61,889	(105,673)	(43,784)	32,684
RECONCILIATION OF FUNDS					
Total funds brought forward		488,336	117,623	605,959	573,275
TOTAL FUNDS CARRIED FORWARD		550,225	11,950	562,175	605,959

The notes form part of these financial statements

BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

BALANCE SHEET
31 AUGUST 2022

	Notes	31.8.22 £	31.8.21 £
FIXED ASSETS			
Tangible assets	13	103,449	108,742
CURRENT ASSETS			
Debtors	14	164,542	225,374
Cash at bank		360,868	364,838
		<u>525,410</u>	<u>590,212</u>
CREDITORS			
Amounts falling due within one year	15	(66,684)	(92,995)
		<u>458,726</u>	<u>497,217</u>
NET CURRENT ASSETS			
		<u>562,175</u>	<u>605,959</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>562,175</u>	<u>605,959</u>
NET ASSETS			
		<u>562,175</u>	<u>605,959</u>
FUNDS	18		
Unrestricted funds		550,225	488,336
Restricted funds		11,950	117,623
TOTAL FUNDS		<u>562,175</u>	<u>605,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2023 and were signed on its behalf by:



Mr D Watson - Trustee

The notes form part of these financial statements

BARNSELEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	31.8.22 £	31.8.21 £
Cash flows from operating activities			
Cash generated from operations	1	13,503	83,080
Net cash provided by operating activities		13,503	83,080
Cash flows from investing activities			
Purchase of tangible fixed assets		(17,473)	(18,062)
Net cash used in investing activities		(17,473)	(18,062)
Change in cash and cash equivalents in the reporting period		(3,970)	65,018
Cash and cash equivalents at the beginning of the reporting period		364,838	299,820
Cash and cash equivalents at the end of the reporting period		360,868	364,838

The notes form part of these financial statements

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

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

	31.8.22	31.8.21
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(43,784)	32,684
Adjustments for:		
Depreciation charges	22,766	18,905
Decrease in debtors	60,832	21,664
(Decrease)/increase in creditors	(26,311)	9,827
Net cash provided by operations	13,503	83,080

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21	Cash flow	At 31.8.22
	£	£	£
Net cash			
Cash at bank	364,838	(3,970)	360,868
	364,838	(3,970)	360,868
Total	364,838	(3,970)	360,868

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

General information and basis of preparation

Barnsley FC Community Trust Limited is a company limited by guarantee. 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. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of footballing activities on behalf of Barnsley Football Club.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Charities SORP (FRS102) '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)', and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES - continued

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are received.

Investment income is earned through holding assets for investment purposes such as shares and property. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with providing sporting services to the local community. This includes both the direct costs and support costs relating to these activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight line basis over the shorter of the relevant period or, where the asset has been obtained via a funded project, the length of the project/funding stream as follows:

Equipment	- Straight line over 7 years
Office equipment	- Straight line over 5 years
Leasehold property improvements	- Straight line over 10 years

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provision of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise and settle the liability simultaneously.

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.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES - continued

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Pension costs

The charitable company made contributions to a separate Group Stakeholder Scheme. These annual contributions payable are charged to the statement of financial activities.

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Sundry	40,327	26,139
Kickstart	20,954	1,500
Health Activities and Food	46,737	11,344
Active Through Football	44,200	-
Healthy Heart	21,261	-
Central Area Social Isolation	15,664	3,638
Team Talk	12,238	-
Transition with the Reds	11,231	13,118
	<u>212,612</u>	<u>55,739</u>

Of the donations and legacies above, £126,940 (2021: £26,461) was attributable to restricted funds and £85,672 (2021: £29,278) was attributable to unrestricted funds.

3. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Sundry income	1,964	5,237
Soccer Schools and Courses	72,491	36,757
Aiming High	60,000	66,746
	<u>134,455</u>	<u>108,740</u>

Income from other trading activities was £134,455 (2021: £108,740), all of which was attributable unrestricted funds.

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

4. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Investment Income	41	24

All investment income, for both the current and prior year, relates to unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 31.8.22 £	Total 31.8.21 £
Sundry activities	-	-	-	20,118
Education	613,033	-	613,033	636,284
Football League Limited	105,681	22,159	127,840	75,435
	718,714	22,159	740,873	731,837

6. OTHER INCOME

	31.8.22	31.8.21
	£	£
Furlough grant received	-	77,896

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Cost of charitable activities	899,275	139,338	1,038,613
Sundry activities	8,480	-	8,480
Football League Limited	84,672	-	84,672
	992,427	139,338	1,131,765

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.22	31.8.21
	£	£
Staff costs	852,510	723,610
Rent	48,000	48,000
Facility hire	36,490	29,380
Motor and travel expenses	21,525	5,950
Equipment, repairs and replacements	28,096	27,034
Telephone	1,106	-
Prizes	4,700	2,225
	<u>992,427</u>	<u>836,199</u>

9. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Cost of charitable activities	<u>107,712</u>	<u>3,261</u>	<u>28,365</u>	<u>139,338</u>

Support costs, included in the above, are as follows:

	31.8.22	31.8.21
	Cost of	Total
	charitable	activities
	activities	£
	£	£
Training	11,383	6,646
Learner registrations	4,121	1,949
Office expenses	36,050	38,620
Advertising	3,531	93
General costs	29,861	12,302
Depreciation	22,766	18,905
Bank charges	3,261	1,880
Auditors' remuneration	4,800	4,800
Auditors' remuneration for non audit work	10,800	2,580
Legal fees	12,765	17,578
	<u>139,338</u>	<u>105,353</u>

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. NET INCOME/(EXPENDITURE)

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

	31.8.22	31.8.21
	£	£
Auditors' remuneration	4,800	4,800
Auditors' remuneration for non audit work	10,800	2,580
Depreciation - owned assets	22,766	18,906
Other operating leases	48,000	48,000
	<u>86,366</u>	<u>74,292</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

12. STAFF COSTS

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

	31.8.22	31.8.21
Employees	53	42
	<u>53</u>	<u>42</u>

No employees received emoluments in excess of £60,000.

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

12. STAFF COSTS - continued

	31.8.22	1.8.21
	£	£
Wages and salaries	782,836	667,568
Social security costs	53,489	42,430
Pension costs	14,758	11,432
Staff expenses	1,427	2,180
	<u>852,510</u>	<u>723,610</u>

The total amount of employee benefits received by key management personnel is £220,243 (2021: £235,860). The Trust considers its key management personnel comprise Head of foundation and other managers.

13. TANGIBLE FIXED ASSETS

	Property improvements £	Equipment £	Office Equipment £	Totals £
COST				
At 1 September 2021	96,468	36,764	73,804	207,036
Additions	-	9,207	8,266	17,473
	<u>96,468</u>	<u>45,971</u>	<u>82,070</u>	<u>224,509</u>
At 31 August 2022	96,468	45,971	82,070	224,509
DEPRECIATION				
At 1 September 2021	32,790	22,064	43,440	98,294
Charge for year	9,646	3,773	9,347	22,766
	<u>42,436</u>	<u>25,837</u>	<u>52,787</u>	<u>121,060</u>
At 31 August 2022	42,436	25,837	52,787	121,060
NET BOOK VALUE				
At 31 August 2022	<u>54,032</u>	<u>20,134</u>	<u>29,283</u>	<u>103,449</u>
At 31 August 2021	<u>63,678</u>	<u>14,700</u>	<u>30,364</u>	<u>108,742</u>

BARNLEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	74,707	78,186
Other debtors	4,290	-
Prepayments and accrued income	85,545	147,188
	164,542	225,374

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	12,451	35,139
Social security and other taxes	16,886	25,152
Other creditors	2,037	7,970
Accruals and deferred income	35,310	24,734
	66,684	92,995

16. LEASING AGREEMENTS

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

	31.8.22	31.8.21
	£	£
Within one year	48,000	48,000
Between one and five years	-	48,000
	48,000	96,000

BARNLEY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
Fixed assets	98,937	4,512	103,449	108,742
Current assets	517,972	7,438	525,410	590,212
Current liabilities	(66,684)	-	(66,684)	(92,995)
	<u>550,225</u>	<u>11,950</u>	<u>562,175</u>	<u>605,959</u>

18. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	418,889	17,159	48,610	484,658
Astroturf Designated Fund	69,447	(3,880)	-	65,567
	<u>488,336</u>	<u>13,279</u>	<u>48,610</u>	<u>550,225</u>
Restricted funds				
Wembley National Stadium Trust	3,240	-	(3,240)	-
Premier League Kicks	56,843	(22,512)	(34,331)	-
Premier League Primary Stars	40,001	(40,001)	-	-
Heritage Lottery Fund	73	(73)	-	-
South Area Healthy Lifestyles	1,001	-	(1,001)	-
Safety Nets	1,762	-	(1,762)	-
This Girl Can	4,118	(4,118)	-	-
Transition with Reds	5,510	2,592	(3,201)	4,901
Summer Sports Van	5,075	-	(5,075)	-
Active Through Football	-	1,812	-	1,812
Healthy Heart	-	5,237	-	5,237
	<u>117,623</u>	<u>(57,063)</u>	<u>(48,610)</u>	<u>11,950</u>
TOTAL FUNDS	<u>605,959</u>	<u>(43,784)</u>	<u>-</u>	<u>562,175</u>

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	934,282	(917,123)	17,159
Astroturf Designated Fund	4,600	(8,480)	(3,880)
	<u>938,882</u>	<u>(925,603)</u>	<u>13,279</u>
Restricted funds			
Premier League Kicks	22,159	(44,671)	(22,512)
Premier League Primary Stars	-	(40,001)	(40,001)
Heritage Lottery Fund	-	(73)	(73)
This Girl Can	-	(4,118)	(4,118)
Transition with Reds	11,230	(8,638)	2,592
Summer Sports Van	6,250	(6,250)	-
Active Through Football	44,200	(42,388)	1,812
Healthy Heart	21,260	(16,023)	5,237
Social Isolation Challenge	15,664	(15,664)	-
Kickstart	20,954	(20,954)	-
Commissioner Community	7,382	(7,382)	-
	<u>149,099</u>	<u>(206,162)</u>	<u>(57,063)</u>
TOTAL FUNDS	<u><u>1,087,981</u></u>	<u><u>(1,131,765)</u></u>	<u><u>(43,784)</u></u>

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	315,045	107,941	(4,097)	418,889
Astroturf Designated Fund	71,818	(2,371)	-	69,447
	<u>386,863</u>	<u>105,570</u>	<u>(4,097)</u>	<u>488,336</u>
Restricted funds				
Wembley National Stadium Trust	3,240	-	-	3,240
Premier League Kicks	94,563	(37,720)	-	56,843
Premier League Primary Stars	79,426	(44,234)	4,809	40,001
Heritage Lottery Fund	219	(146)	-	73
Dearne Kicks	5,489	(5,489)	-	-
South Area Healthy Lifestyles	1,001	-	-	1,001
Safety Nets	1,762	-	-	1,762
Every Player Counts	712	-	(712)	-
This Girl Can	-	4,118	-	4,118
Transition with Reds	-	5,510	-	5,510
Summer Sports Van	-	5,075	-	5,075
	<u>186,412</u>	<u>(72,886)</u>	<u>4,097</u>	<u>117,623</u>
TOTAL FUNDS	<u>573,275</u>	<u>32,684</u>	<u>-</u>	<u>605,959</u>

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	938,281	(830,340)	107,941
Astroturf Designated Fund	2,876	(5,247)	(2,371)
	<u>941,157</u>	<u>(835,587)</u>	<u>105,570</u>
Restricted funds			
Premier League Kicks	2,500	(40,220)	(37,720)
Premier League Primary Stars	1	(44,235)	(44,234)
Heritage Lottery Fund	-	(146)	(146)
Dearne Kicks	-	(5,489)	(5,489)
This Girl Can	4,118	-	4,118
Covid Recovery	5,778	(5,778)	-
Return to Football	2,488	(2,488)	-
Transition with Reds	13,119	(7,609)	5,510
Summer Sports Van	5,075	-	5,075
	<u>33,079</u>	<u>(105,965)</u>	<u>(72,886)</u>
TOTAL FUNDS	<u>974,236</u>	<u>(941,552)</u>	<u>32,684</u>

Designated fund

During the year ended 31 August 2022 no transfer was made from unrestricted funds to designated funds. This fund contains the surplus received from the rent of the Astroturf pitches and is kept as a designated fund to finance the repair or replacement of the Astroturf. This is expected to cost around £250,000.

Restricted funding was received during the year in the form of grants from various sources, details of which are as follows:

Wembley National Stadium Trust - project which aims to increase opportunities for local people with autism to play sport, predominantly football.

Premier League Kicks - project engaging young people and delivering regular football, sport and personal development activities in areas of high need.

Premier League Primary Stars - free sporting and PSHE workshops in 10 primary school settings delivering curricular and extra-curricular sessions designed to reach new participants.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

Heritage Lottery Fund - to explore and share the 130 years of heritage of Barnsley FC.

Dearne Kicks - project engaging young people and delivering regular football, sport and personal development activities in areas of high need.

North Area Healthy Lifestyles, North East Area Healthy Lifestyles and South Area Healthy Lifestyles - The programmes aim to engage whole families to increase the knowledge of to live a healthier lifestyle. Key Stage 2 pupils from primary schools around the North & North East area receive 2 hours delivery of our Healthy Kicks provision. To extend the offer to a whole family approach, each receives a number of men's and women's 8 week fit reds programme.

Safety Nets (Henry Boot/Creative Minds) - delivered in partnership with CAMHS, Safety Nets helps to alleviate mental health difficulties experienced by young people who have completed a CAMHS assessment but are awaiting an intervention. The programme has 2 distinct delivery strands: an 8-week targeted intervention combining workshops and physical activity and a weekly after-school session for young people experiencing mental health problems.

Every Player Counts - funded by EFL Trust and Wembley National Stadium Trust, Every Player Counts is a sports initiative aimed at giving people with disabilities access to football. We deliver weekly disability sessions for adults aged 18+ at Oakwell Stadium.

This Girl Can - a project aiming to provide fitness and sports sessions for women and girl refugees and asylum seekers.

Transition with the Reds - a project designed to improve the emotional wellbeing of pupils transitioning back to school, albeit from primary to secondary or the the return after lockdown.

Summer Sports Van - the initiative was aimed at enabling children and young people across Barnsley get active and stay connected during the summer holidays.

Active Through Football - Sport England lottery-funded initiative delivered by the Football Foundation aimed at increasing activity levels and creating sustained behaviour change through football using a Place-based approach.

Healthy Heart - initiative aimed at reducing hear attacks, strokes and dementia cases in the Barnsley area.

Kick Start - funding received for the placement of 3 staff from the EFL Trust.

Commissioner Community Grant - initiative to reduce ASB and crime as well as improving physical and mental wellbeing through 2 weekly sessions for 8-19 year olds combining multisport and wellbeing workshops.

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

Details of all the various activities and projects are given in the Trustees' Report.

Transfers between funds

Transfers have been made from restricted funds to general funds where projects have been deemed to be completed and funds fully utilised.

19. RELATED PARTY DISCLOSURES

During the year the charitable company occupied premises rented by Barnsley Football Club Limited, rent of £48,000 was charged during the year (2021: £48,000). Barnsley Football Club Limited is considered to be a related party on the basis that it can significantly influence the activities of Barnsley FC Community Trust Limited.

During the year goods purchased from Barnsley Football Club Limited amounted to £7,708 (2021: £8,394).

As at 31 August 2022 £4,000 was due to Barnsley Football Club Limited (2021: £5,629).

20. DEFERRED INCOME

The following amounts are included in creditors falling due within one year;

	2022	2021
	£	£
Balance at 1 April	3,500	43,684
Amount released to incoming resources	(3,500)	(43,684)
Amount deferred in the year	8,675	3,500
	<hr/>	<hr/>
Balance at 31 March	8,675	3,500
	<hr/>	<hr/>

BARNSELY FC COMMUNITY TRUST LIMITED
PREVIOUSLY KNOWN AS REDS IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

21. FINANCIAL INSTRUMENTS

The carrying amounts of the company's financial instruments are as follows:

Financial assets

	31.8.22	31.8.21
	£	£
Debt instruments measured at amortised cost:		
- Trade debtors (note 14)	74,707	78,186
- Other debtors (note 14)	4,290	-
	78,997	78,186
 Cash at bank	 360,868	 364,838

Financial Liabilities

Measured at amortised cost

- Trade creditors (note 15)	12,454	35,137
- Other creditors (note 15)	2,037	7,970
	14,491	43,107