

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
BARNSELEY FC COMMUNITY TRUST LIMITED

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	Page
Reference and Administrative Details	1
Foreword from the Chair	2
Report of the Trustees	3 to 17
Report of the Independent Auditors	18 to 21
Statement of Financial Activities	22
Balance Sheet	23
Cash Flow Statement	24
Notes to the Cash Flow Statement	25
Notes to the Financial Statements	26 to 41

BARNSELEY FC COMMUNITY TRUST LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES	Mrs J E Cryne Mr A Adebajo Mr S D W Biltcliffe Mrs V A Beevers 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) Ms F G Whayman (appointed 2.1.24) Mr J P Flatman (appointed 9.4.24)
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

BARN斯LEY FC COMMUNITY TRUST LIMITED

FOREWORD FROM THE CHAIR FOR THE YEAR ENDED 31 AUGUST 2023

Dear all,

My name is David Watson, Chair of the Board of Trustees here at Barnsley FC Community Trust. During the past year, the Board of Trustees has seen further recruitment to ensure it is equipped with experienced and talented business professionals dedicated to advancing the Trust's mission. This recruitment has allowed the Board to focus on strategic growth and development, providing clear direction for the Trust's initiatives.

The Charity has undertaken a thorough review of its structure and practices, resulting in increased resilience and a strong foundation for future growth. This development process throughout the year has positioned the Trust to expand its working practices and we have seen an increase in the number of projects and activities available to people across Barnsley. It has also allowed the Charity to make a more significant positive impact on local lives.

To get to this position, there have been a number of challenges that we have overcome and with this the charity continues to navigate the ever changing landscape of the sector and has begun diversifying income streams to ensure there are resources available to continue its work across Education, Health, Inclusion and Participation.

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

Best wishes
David Watson

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 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 August 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

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 2023

STRATEGIC REPORT

Achievement and performance

Strategic update

Throughout this reporting period, we maintained a focus on our objectives, building upon the groundwork laid in the previous year. This included the development of a robust structure prepared for growth, the identification of diversified income streams, and the enhancement of existing policies and procedures. Notably, organisational restructuring was undertaken to ensure efficiency and effectiveness across all facets, with particular emphasis on bolstering safeguards and financial systems.

Continuing from the previous year, which witnessed several structural and income stream alterations, we addressed residual challenges and forged ahead with adaptations to our staffing model. A key priority was narrowing the gap between frontline services and back-office functions, laying the groundwork for a flexible structure capable of accommodating future expansion.

Central to our efforts was instilling a sense of purpose among our workforce, aligning their endeavours with both departmental objectives and the overarching mission of the charity. We endeavoured to standardise operational practices across the organisation, fostering greater cohesion and a shared vision for the future. Recognising the importance of evolving financial systems in tandem with organisational growth, we dedicated resources to enhancing our financial capabilities and procedures. These enhancements were designed to underpin operational efficiency and inform strategic decision-making.

The year marked significant progress in expanding our income streams and the scope of programs delivered to the local community. This provided a solid foundation, empowering us to address areas of need and tailor projects to meet the specific requirements of the community. Importantly, we navigated the financial impact of the NCS contract, safeguarding our workforce and preserving our ability to continue vital youth provision initiatives.

Our workforce remains the key to our success, embodying our values and championing our mission. Their dedication, adaptability, and resilience amidst recent changes deserve commendation. We remain committed to supporting our employees in every possible manner moving forward.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Below is our programme portfolio from September 2022 to August 2023.

Education

Post 16 Offer

During the year we delivered Level 2, 3 and Foundation Degree Courses. This work engaged 106 local young people aged 16 + across a range of ability levels. Our FE post 16 offer (levels 2 and 3) achieved a 95% success and retention rate. This was due to 111 students enrolling in September and due to various reasons 5 students left programme without completing the main aim, therefore leaving us with 106 students at the end of the academic year. On our foundation degree we started the year with 8 first year students and 4 third year students, we completed the year with 6 first year students and 4 third years, giving us 75% success rate. 3 of our third year students are now employed with us and are delivering on the football side of the programme and have support roles within education.

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 & Level 3 / 4 HLTA in teaching PE.

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 2023

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 organisation, 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 2023

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.

Feel Good to Lose

Feel Good to Lose is a session delivered at Wilthorpe Community Centre 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
FOR THE YEAR ENDED 31 AUGUST 2023

Reds Connect North

Following the success of the Central area project we were funded by North Area council to run a similar programme. The overall aims were the same to reduce social isolation, build connections and improve both mental and physical health. The 3 strands consist of an exercise session, a men's mental health session called Team Talk and an activity/games session called Extra Time Hub.

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
FOR THE YEAR ENDED 31 AUGUST 2023

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.

Short Breaks

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
FOR THE YEAR ENDED 31 AUGUST 2023

Rucksack Project

We were delighted again to support the Rucksack Project in December, by promoting the initiative and acting as an official drop off point. 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 a 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. 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.

As we move in to 2023/24, 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.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Skills Boost

The Skills Boost initiative aims 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.

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.

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.

Safeguarding

Over the course of the year, concerns have continued to be associated with low level mental health issue, which appears to be a continuation of post-lockdown life and the impact this has had on service users. We continue to prioritise the safeguarding arrangements at Barnsley FC Community Trust 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 Safeguarding Team, consisting of a designated safeguarding Lead and 3 designated safeguarding officers, 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 CPD is delivered regular around recording and reporting concerns and the correct channels that follow when doing so, focussing on how to recognise, respond, report and record concerns and how to best utilise our safeguarding platform My Concern. Our education provision has moved across to CPOMS as a recording platform for concerns relating to students to fall in line with Barnsley Colleges recording systems. In-house training delivered with the support of Barnsley College safeguarding staff to ensure all education staff are familiar with the platform and how best to utilise it.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

STRATEGIC REPORT

Financial review

Financial position

In summary, during the period the Charity reports an operating deficit of £53,720 compared to a £43,784 deficit in the previous year.

The financial results and explanatory notes for the year are detailed on pages 22 to 40.

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 consider the ideal levels of reserves, on a straight-line expenditure basis, based on a review of the current year financial statements and the 2023/2024 expenditure budget, as of 31st August 2023 would be between £350,000 and £500,000. The trustees note a need to revisit the policy and consider its adequacy as we go into our new financial year. The Board has set its priorities, after significant operational changes in the current year, for increasing the Charity's reserves, and will continue to appraise opportunities for both short-term and long-term investments.

The actual reserves stand at £422,946 compared to £451,287 last year. This includes the designated funds of £70,287 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

STRATEGIC REPORT

Future plans

The mission of the charity is to inspire, improve and positively changes lives in our community. In order to do this, we continually review our current performance, opportunities and development areas.

A new organisational Strategy 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.

As we continue to develop as an organisation, we will continue to diversify our income streams, ensuring we safeguard the Charity and continue to meet the needs of local people. This will include reviewing fundraising and opportunities available to our Charity and linking closer with Barnsley FC to raise our profile.

Internal development will continue to ensure that we are not just compliant but efficient and effective in what we do as a Charity.

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.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Head of Foundation 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 Head of Foundation to the board of trustees at quarterly meetings. The Head of Foundation manages the day-to-day business of the Trust 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 2023

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 May 2024 and signed on the board's behalf by:

Mr D Watson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BARNSELEY FC COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Barnsley FC Community Trust Limited (the 'charitable company') for the year ended 31 August 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 August 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 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 BARNSELEY FC COMMUNITY TRUST LIMITED

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

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

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

17 May 2024

BARNSELEY FC COMMUNITY TRUST LIMITED

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

		Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and grants	2	2,614	236,569	239,183	212,612
Charitable activities	5				
Education		440,656	-	440,656	613,033
Football League Limited		81,822	119,500	201,322	127,840
Other trading activities	3	140,198	60,000	200,198	134,455
Investment income	4	827	-	827	41
Total		<u>666,117</u>	<u>416,069</u>	<u>1,082,186</u>	<u>1,087,981</u>
EXPENDITURE ON					
Charitable activities	6				
Cost of charitable activities		716,633	299,773	1,016,406	1,038,613
Sundry activities		-	-	-	8,480
Football League Limited		-	119,500	119,500	84,672
Total		<u>716,633</u>	<u>419,273</u>	<u>1,135,906</u>	<u>1,131,765</u>
NET INCOME/(EXPENDITURE)		(50,516)	(3,204)	(53,720)	(43,784)
RECONCILIATION OF FUNDS					
Total funds brought forward		550,225	11,950	562,175	605,959
TOTAL FUNDS CARRIED FORWARD		<u><u>499,709</u></u>	<u><u>8,746</u></u>	<u><u>508,455</u></u>	<u><u>562,175</u></u>

The notes form part of these financial statements

BARNSELEY FC COMMUNITY TRUST LIMITED

BALANCE SHEET 31 AUGUST 2023

	Notes	31.8.23 £	31.8.22 £
FIXED ASSETS			
Tangible assets	12	80,509	103,449
CURRENT ASSETS			
Debtors	13	186,330	164,542
Cash at bank		306,460	360,868
		<u>492,790</u>	<u>525,410</u>
CREDITORS			
Amounts falling due within one year	14	(64,844)	(66,684)
		<u>427,946</u>	<u>458,726</u>
NET CURRENT ASSETS			
		<u>427,946</u>	<u>458,726</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		508,455	562,175
		<u>508,455</u>	<u>562,175</u>
NET ASSETS			
		<u>508,455</u>	<u>562,175</u>
FUNDS	17		
Unrestricted funds		499,708	550,225
Restricted funds		8,747	11,950
		<u>508,455</u>	<u>562,175</u>
TOTAL FUNDS		<u>508,455</u>	<u>562,175</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2024 and were signed on its behalf by:

Mr D Watson - Trustee

The notes form part of these financial statements

BARNSELEY FC COMMUNITY TRUST LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(53,501)</u>	<u>13,503</u>
Net cash (used in)/provided by operating activities		<u>(53,501)</u>	<u>13,503</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(907)</u>	<u>(17,473)</u>
Net cash used in investing activities		<u>(907)</u>	<u>(17,473)</u>
Change in cash and cash equivalents in the reporting period		<u>(54,408)</u>	<u>(3,970)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>360,868</u>	<u>364,838</u>
Cash and cash equivalents at the end of the reporting period		<u><u>306,460</u></u>	<u><u>360,868</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23 £	31.8.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(53,720)	(43,784)
Adjustments for:		
Depreciation charges	23,846	22,766
(Increase)/decrease in debtors	(21,787)	60,832
Decrease in creditors	(1,840)	(26,311)
Net cash (used in)/provided by operations	<u>(53,501)</u>	<u>13,503</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22 £	Cash flow £	At 31.8.23 £
Net cash			
Cash at bank	360,868	(54,408)	306,460
	<u>360,868</u>	<u>(54,408)</u>	<u>306,460</u>
Total	<u>360,868</u>	<u>(54,408)</u>	<u>306,460</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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 2023

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 2023

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.

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

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 GRANTS

	31.8.23	31.8.22
	£	£
Donations	2,075	-
Sundry	81,390	40,327
Kickstart	-	20,954
Health Activities and Food	41,456	46,737
Active Through Football	85,913	44,200
Healthy Heart	-	21,261
Central Area Social Isolation	22,351	15,664
Team Talk	5,998	12,238
Transition with the Reds	-	11,231
	<u>239,183</u>	<u>212,612</u>

Of the donations and legacies above, £236,569 (2022: £126,940) was attributable to restricted funds and £2,615 (2022: £85,672) was attributable to unrestricted funds.

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

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Sundry income	12,935	1,964
Soccer Schools and Courses	127,263	72,491
Aiming High	60,000	60,000
	<u>200,198</u>	<u>134,455</u>

of the income from other trading activities, £60,000 (2022: £nil) was attributable to restricted funds and £140,198 (2022: £134,445) was attributable to unrestricted funds.

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Investment Income	<u>827</u>	<u>41</u>

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

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 31.8.23	Total 31.8.22
	£	£	£	£
Sundry activities	4,821	-	4,821	-
Education	440,656	-	440,656	613,033
Football League Limited	81,722	119,500	201,222	127,840
	<u>527,199</u>	<u>119,500</u>	<u>646,699</u>	<u>740,873</u>

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Cost of charitable activities	868,371	148,035	1,016,406
Football League Limited	119,500	-	119,500
	<u>987,871</u>	<u>148,035</u>	<u>1,135,906</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.23 £	31.8.22 £
Staff costs	874,013	852,510
Rent	16,000	48,000
Facility hire	41,803	36,490
Motor and travel expenses	15,889	21,525
Equipment, repairs and replacements	31,381	28,096
Telephone	505	1,106
Prizes	8,280	4,700
	<u>987,871</u>	<u>992,427</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Cost of charitable activities	<u>111,107</u>	<u>5,955</u>	<u>30,973</u>	<u>148,035</u>

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

8. SUPPORT COSTS - continued

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

	31.8.23 Cost of charitable activities £	31.8.22 Total activities £
Training	13,304	11,383
Learner registrations	-	4,121
Office expenses	33,512	36,050
Advertising	1,756	3,531
General costs	36,196	29,861
Bad debt	2,493	-
Depreciation	23,846	22,766
Insurance	2,585	-
Bank charges	3,370	3,261
Auditors' remuneration	4,800	4,800
Auditors' remuneration for non audit work	7,920	10,800
Legal fees	18,253	12,765
	<u>148,035</u>	<u>139,338</u>

9. NET INCOME/(EXPENDITURE)

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

	31.8.23 £	31.8.22 £
Auditors' remuneration	4,800	4,800
Auditors' remuneration for non audit work	7,920	10,800
Depreciation - owned assets	23,847	22,766
Other operating leases	16,000	48,000
	<u>48,567</u>	<u>86,366</u>

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

11. STAFF COSTS

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

	31.8.23	31.8.22
Employees	51	53
	<u> </u>	<u> </u>

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

	31.8.23	31.8.22
	£	£
Wages and salaries	805,942	782,836
Social security costs	46,684	53,489
Pension costs	14,228	14,758
Staff expenses	3,913	1,427
	<u> </u>	<u> </u>
	870,767	723,610
	<u> </u>	<u> </u>

The total amount of employee benefits received by key management personnel is £171,519 (2022: £220,243). The Trust considers its key management personnel comprise Head of foundation and other managers.

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

12. TANGIBLE FIXED ASSETS

	Property improvements £	Equipment £	Office Equipment £	Totals £
COST				
At 1 September 2022	96,468	45,971	82,070	224,509
Additions	-	-	907	907
	<u>96,468</u>	<u>45,971</u>	<u>82,977</u>	<u>225,416</u>
At 31 August 2023	96,468	45,971	82,977	225,416
DEPRECIATION				
At 1 September 2022	42,436	25,837	52,787	121,060
Charge for year	9,646	4,719	9,482	23,847
	<u>52,082</u>	<u>30,556</u>	<u>62,269</u>	<u>144,907</u>
At 31 August 2023	52,082	30,556	62,269	144,907
NET BOOK VALUE				
At 31 August 2023	<u>44,386</u>	<u>15,415</u>	<u>20,708</u>	<u>80,509</u>
At 31 August 2022	<u>54,032</u>	<u>20,134</u>	<u>29,283</u>	<u>103,449</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade debtors	22,913	74,707
Other debtors	-	4,290
Prepayments and accrued income	163,417	85,545
	<u>186,330</u>	<u>164,542</u>

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	22,149	12,451
Social security and other taxes	9,543	16,886
Other creditors	8,065	2,037
Accruals and deferred income	25,087	35,310
	<u>64,844</u>	<u>66,684</u>

15. LEASING AGREEMENTS

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

	31.8.23	31.8.22
	£	£
Within one year	<u>48,000</u>	<u>48,000</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.8.23 Total funds	31.8.22 Total funds
	£	£	£	£
Fixed assets	76,762	3,747	80,509	103,449
Current assets	487,790	5,000	492,790	525,410
Current liabilities	<u>(64,844)</u>	<u>-</u>	<u>(64,844)</u>	<u>(66,684)</u>
	<u>499,708</u>	<u>8,747</u>	<u>508,455</u>	<u>562,175</u>

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

17. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	484,658	(55,237)	429,421
Astroturf Designated Fund	65,567	4,720	70,287
	<u>550,225</u>	<u>(50,517)</u>	<u>499,708</u>
Restricted funds			
Transition with Reds	4,901	(4,901)	-
Active Through Football	1,812	(379)	1,433
Healthy Heart	5,237	(2,923)	2,314
Multiply Workshop	-	5,000	5,000
	<u>11,950</u>	<u>(3,203)</u>	<u>8,747</u>
TOTAL FUNDS	<u><u>562,175</u></u>	<u><u>(53,720)</u></u>	<u><u>508,455</u></u>

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

17. 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	661,397	(716,634)	(55,237)
Astroturf Designated Fund	4,720	-	4,720
	<u>666,117</u>	<u>(716,634)</u>	<u>(50,517)</u>
Restricted funds			
Premier League Kicks	50,000	(50,000)	-
Premier League Primary Stars	50,000	(50,000)	-
Safety Nets	2,945	(2,945)	-
Transition with Reds	25,265	(30,166)	(4,901)
Summer Sports Van	7,815	(7,815)	-
Active Through Football	85,913	(86,292)	(379)
Healthy Heart	-	(2,923)	(2,923)
Social Isolation Challenge	22,351	(22,351)	-
Street Games UK	17,127	(17,127)	-
Multiply Workshop	8,464	(3,464)	5,000
Wombwell Kicks	7,000	(7,000)	-
Ramp up	6,235	(6,235)	-
Sector Routways	6,000	(6,000)	-
Team Talk	5,998	(5,998)	-
PFA Core Fund	19,500	(19,500)	-
Holiday Activities and Food	41,456	(41,456)	-
Short Break Activities	60,000	(60,000)	-
	<u>416,069</u>	<u>(419,272)</u>	<u>(3,203)</u>
TOTAL FUNDS	<u>1,082,186</u>	<u>(1,135,906)</u>	<u>(53,720)</u>

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

17. MOVEMENT IN FUNDS - continued

Comparatives for 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>

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

17. 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	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)	-
Kiskstart	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>

Designated fund

During the year ended 31 August 2023 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:

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 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 2023

17. MOVEMENT IN FUNDS - continued

Safety Nets - 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 intervention. The program has 2 distinct delivery strands: an 8-week targeted intervention combining workshops and physical activity and a weekly after-school session.

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 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 heart attacks, strokes and dementia cases in the Barnsley area.

Social Isolation Challenge - aimed at reducing social isolation and loneliness among local people whilst improving physical and emotional wellbeing through various group based activities.

Street Games UK - support vulnerable young people at-risk of involvement with crime, anti-social behaviour and violence through sports activities and additional support.

Multiply Workshop - engaging adults in maths inspired activities encouraging them to progress to a level 2 maths qualification

Wombwell Kicks - offering 30 sports sessions to young people helping with increased fitness and improved health.

Ramp Up - activities for children and young people whilst offering advice and support. To help inform a healthier lifestyle and inspire young people to be more active.

Sector Routeways - supporting those seeking employment opportunities.

Holiday Activities and Food - supporting families who need help to access food and activities to keep their children healthy through the school holidays.

Short Breaks - provide disabled children and young people aged 8-18 with multi-sports sessions.

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

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

18. 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 (2022: £48,000), however £32,000 of the charge was waived resulting in an expense of £16,000. 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 £11,255 (2022: £7,708).

As at 31 August 2023 £4,686 was due to Barnsley Football Club Limited (2022: £4,000).

19. DEFERRED INCOME

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

	2023	2022
	£	£
Balance at 1 April	8,675	3,500
Amount released to incoming resources	(8,675)	(3,500)
Amount deferred in the year	-	8,675
	<hr/>	<hr/>
Balance at 31 March	-	8,675
	<hr/> <hr/>	<hr/> <hr/>