

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 2024
FOR
BARNESLEY FC COMMUNITY TRUST LIMITED

Xeinadin Audit Limited
8th Floor, Beckett House
36 Old Jewry
London
EC2R 8DD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 16
Report of the Independent Auditor	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 39

BARNSELEY FC COMMUNITY TRUST LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024**

TRUSTEES

Mrs J E Cryne
Mr A Adebajo
Mr S D W Biltcliffe
Mrs V A Beevers (resigned 15.5.24)
Mr E G Naylor
Mr C Oldham (resigned 10.9.24)
Mr G A Shields
Mr D Watson
Mr M Lewis
Ms F G Whayman (appointed 2.1.24)
Mr J P Flatman (appointed 28.3.24)

COMPANY SECRETARY

Mr K Campbell

REGISTERED OFFICE

Oakwell Stadium
Barnsley
South Yorkshire
S71 1ET

REGISTERED COMPANY NUMBER 06081731 (England and Wales)

REGISTERED CHARITY NUMBER 1118735

AUDITOR

Xeinadin Audit Limited
8th Floor, Beckett House
36 Old Jewry
London
EC2R 8DD

BANKERS

National Westminster Bank plc
26 Market Hill
Barnsley
South Yorkshire
S70 2QE

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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 2024. 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 2024**

STRATEGIC REPORT

Achievement and performance

Strategic update

Over the past year, the charity has continued to build momentum, achieving greater impact across our local communities. We are proud to report that the calculated social value of our work now stands at an impressive £16,161,060, a testament to the meaningful difference we are making in people's lives. Our efforts have also been recognised externally, with the organisation being shortlisted for both local and regional awards in recognition of the positive work we deliver across our communities.

Breaking down our social value highlights the breadth and depth of our impact:

Physical Health: £1,353,169

Mental Health: £10,413,520

Social Impact: £2,512,619

Education & Employability: £1,881,752

Throughout 2023/2024, we have expanded our reach, delivering services directly into communities and ensuring our services are of high quality. By adopting a needs-led approach, we have ensured that our support remains tailored, timely, and relevant, meeting individuals where they are and responding to the unique challenges they face.

In parallel with our service delivery, we have embedded a new organisational strategy, placing a strong focus on communities, excellence, and growth. As part of this, we have undertaken a comprehensive review of our governance structures, ensuring they are robust, transparent, and fit for the future. This work has strengthened the foundation from which we can continue to develop and evolve.

Our team has grown and adapted alongside these developments. We have welcomed new colleagues across departments, each bringing valuable skills and fresh perspectives that have driven forward our ambitions and expanded our capacity to deliver impact.

As we look to the future, we are actively planning for new opportunities and programme development, ensuring that we can continue to meet emerging needs and maximise our contribution to the communities we serve.

None of these achievements would have been possible without the passion, commitment, and dedication of our staff, trustees, and volunteers. Their tireless efforts, expertise, and compassion are at the heart of everything we do.

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Below is our programme portfolio from September 2023 to August 2024.

Education

Post 16 Offer

During the year we delivered Level 2, 3 and Foundation Degree Courses. This work engaged 121 local young people aged 16 + across a range of ability levels. Our FE post 16 offer (levels 2 and 3) achieved a 99.12% success and retention rate. This was due to 121 students enrolling in September and with 1 student leaving the programme without completing the main aim, therefore leaving us with 120 students at the end of the academic year. On our foundation degree we started the year with 5 first year students, 5 second year's and 1 third year students and 3 first year sports business management students. We completed the year with 100% success rate. One of our third-year students is currently in paid employment with the Trust.

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.

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 2024**

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.

BARNSELY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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.

BARNSELY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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

Show Racism the Red Card

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.

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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.

Reds Unite

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.

BARNSELY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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 NCS Trust and South Yorkshire Community Trust's. 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

Inclusive Reds

Our Inclusive Reds programme creates a welcoming environment for pan-disability adults and has proven to be instrumental in improving participants' health and wellbeing. By delivering diverse social and physical activities, we ensure inclusivity remains a priority. During the 2023/2024 season, we engaged with 45 participants with SEN/D, and this number continues to grow. Participants are developing more positive attitudes and contributing to more inclusive environments.

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 remained closely linked to low-level mental health issues for our service users. In response, safeguarding remains a top priority at Barnsley FC Community Trust, ensuring we continue to promote and protect the wellbeing of the children, young people, and vulnerable adults who engage with our programmes.

Our safeguarding policies and procedures have been reviewed, expanded, further developed, ensuring that they are dynamic, effective, and aligned with best practice. Governance arrangements around safeguarding have also been enhanced, with our Safeguarding Trustee playing an instrumental role in widening our approach and providing valuable oversight and strategic support.

In-house Continuing Professional Development (CPD) sessions have been delivered regularly, focusing on recognising, responding, reporting, and recording concerns effectively, alongside appropriate escalation routes. Staff are trained to use My Concern for safeguarding recording, while our education provision has successfully transitioned to CPOMS in line with Barnsley College's systems. Bespoke training and external partner training have further developed our staff's skillset and confidence in dealing with safeguarding concerns appropriately and effectively.

Throughout the year, we have also developed new partnerships, connections, and referral pathways, providing stronger and more diverse routes of support for all individuals engaging with us.

We are proud to be recognised as a Safe Space, a designated Hate Crime Referral Organisation, and to have actively contributed to the national Play Safe campaign - reinforcing our ongoing commitment to safeguarding excellence across all areas of delivery.

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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
- Ague UK - BOPPA
- Barnsley Child and Adolescence Mental Services (CAMHS)
- Barnsley College
- Barnsley CVS
- Barnsley Healthcare Federation
- Barnsley Hospital NHS Foundation Trust
- Barnsley Metropolitan Borough Council
- Barnsley Premier Leisure
- Barnsley Mind
- Berneslai Homes
- Bettalives
- Coalfields Regeneration Trust
- Chilypep
- 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
- The Youth Association
- University of South Wales
- YMCA
- Yorkshire Sport Foundation

BARNSELY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

STRATEGIC REPORT

Financial review

Financial position

In summary, during the period the Charity reports an operating surplus of £73,440 compared to a £53,720 deficit in the previous year.

The financial results and explanatory notes for the year are detailed on pages 21 to 39.

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 2024/2025 expenditure budget, as of 31st August 2024 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 total funds stand at £581,895 compared to £508,455 last year. This includes the designated funds of £100,000 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.

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

STRATEGIC REPORT

Future plans

The mission of the charity remains to inspire, improve, and positively change lives within our community. To achieve this, we continually review our current performance, identify development areas, and seek new opportunities for growth and greater impact.

Our organisational strategy is now firmly embedded, providing clear direction for where our collective efforts must be focused. It ensures we are well positioned to respond dynamically to local needs, emerging challenges, and opportunities to extend our reach.

Looking ahead, there are significant opportunities to align with local, regional, and national strategies. This includes contributing to local area investment priorities, adopting more collaborative approaches to working with partners, and leveraging additional funding into Barnsley to enhance community outcomes. We are committed to strengthening our partnerships and broadening our influence, ensuring we remain a vital contributor to wider strategic objectives that directly impact the people we serve.

In response to the growing and changing needs of our community, we are actively seeking to develop new strands of work across the charity. This includes expanded provision in employability, education, and health and wellbeing initiatives, alongside wider programmes that address inequality and drive social value.

Visibility within the local community remains a core priority. We recognise the importance of ensuring that residents across Barnsley clearly understand our mission, our offer, and how to engage with us. We also see real value in showcasing the measurable social impact of our work to existing and prospective partners, funders, and stakeholders. This will be supported through the implementation of a Marketing and Communications Plan, developed in collaboration with partners, which underpins our strategic goals.

As we continue to evolve, diversifying our income streams remains critical. We will explore new fundraising opportunities, build stronger links with Barnsley Football Club to raise our profile, and ensure the long-term sustainability of the charity for future generations.

With a strengthened organisational structure, a healthy funding pipeline, and a renewed strategic focus, we move forward confidently, driven by our mission to tackle the borough's greatest challenges.

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.

BARNSELEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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.

BARNSELY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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. 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.

BARNLEY FC COMMUNITY TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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 Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITOR

The auditors, Xeinadin Audit 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 21 May 2025 and signed on the board's behalf by:

David Watson

Mr D Watson - Trustee

REPORT OF THE INDEPENDENT AUDITOR 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 2024 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 2024 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 Auditor 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 AUDITOR 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 Auditor 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 AUDITOR 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 Auditor 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.

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 Auditor.

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF
BARNLEY 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's 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 Xeinaudit Limited
8th Floor, Beckett House
36 Old Jewry
London
EC2R 8DD

21 May 2025

BARNSELY FC COMMUNITY TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and grants	2	29,697	293,238	322,935	239,183
Charitable activities	5				
Education		590,742	-	590,742	440,656
Football League Limited		50,300	119,050	169,350	201,322
Other trading activities	3	171,023	62,167	233,190	200,198
Investment income	4	1,303	-	1,303	827
Total		843,065	474,455	1,317,520	1,082,186
EXPENDITURE ON					
Charitable activities	6				
Cost of charitable activities		746,160	377,740	1,123,900	1,016,406
Football League Limited		20,867	99,313	120,180	119,500
Total		767,027	477,053	1,244,080	1,135,906
NET INCOME/(EXPENDITURE)		76,038	(2,598)	73,440	(53,720)
RECONCILIATION OF FUNDS					
Total funds brought forward		499,708	8,747	508,455	562,175
TOTAL FUNDS CARRIED FORWARD		575,746	6,149	581,895	508,455

The notes form part of these financial statements

BARNSELEY FC COMMUNITY TRUST LIMITED**BALANCE SHEET
31 AUGUST 2024**

	Notes	31.8.24 £	31.8.23 £
FIXED ASSETS			
Tangible assets	13	58,147	80,509
CURRENT ASSETS			
Debtors	14	179,164	186,330
Cash at bank		581,358	306,460
		<u>760,522</u>	<u>492,790</u>
CREDITORS			
Amounts falling due within one year	15	(236,774)	(64,844)
		<u>523,748</u>	<u>427,946</u>
NET CURRENT ASSETS			
		<u>581,895</u>	<u>508,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>581,895</u>	<u>508,455</u>
NET ASSETS			
		<u>581,895</u>	<u>508,455</u>
FUNDS	18		
Unrestricted funds		575,750	499,708
Restricted funds		6,145	8,747
		<u>581,895</u>	<u>508,455</u>
TOTAL FUNDS			
		<u>581,895</u>	<u>508,455</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2025 and were signed on its behalf by:

David Watson

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 2024**

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>274,898</u>	<u>(53,501)</u>
Net cash provided by/(used in) operating activities		<u>274,898</u>	<u>(53,501)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(907)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(907)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>306,460</u>	<u>360,868</u>
Cash and cash equivalents at the end of the reporting period		<u><u>581,358</u></u>	<u><u>306,460</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

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

	31.8.24 £	31.8.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	73,440	(53,720)
Adjustments for:		
Depreciation charges	22,361	23,846
Decrease/(increase) in debtors	7,167	(21,787)
Increase/(decrease) in creditors	171,930	(1,840)
Net cash provided by/(used in) operations	274,898	(53,501)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank	306,460	274,898	581,358
	306,460	274,898	581,358
Total	306,460	274,898	581,358

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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 2024**

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 2024

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 2024

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

	31.8.24	31.8.23
	£	£
Donations	3,886	2,075
Sundry	75,813	81,390
Health Activities and Food	54,725	41,456
Active Through Football	68,839	85,913
Central Area Social Isolation	21,027	22,351
Team Talk	6,908	5,998
Touring	91,737	-
	322,935	239,183

Of the donations and grants above, £293,238 (2023: £236,568) was attributable to restricted funds and £29,697 (2023: £2,615) was attributable to unrestricted funds.

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Sundry income	33,317	12,935
Soccer Schools and Courses	139,873	127,263
Aiming High	60,000	60,000
	233,190	200,198

Of the income from other trading activities, £62,167 (2023: £60,000) was attributable to restricted funds and £171,023 (2023: £140,198) was attributable to unrestricted funds.

BARNSELY FC COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Investment Income	<u>1,303</u>	<u>827</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 31.8.24 £	Total 31.8.23 £
Sundry activities	-	-	-	4,821
Education	638,541	-	638,541	440,656
Football League Limited	2,500	119,050	121,550	201,222
	<u>641,041</u>	<u>119,500</u>	<u>760,091</u>	<u>646,699</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Cost of charitable activities	894,456	229,444	1,123,900
Football League Limited	120,180	-	120,180
	<u>1,014,636</u>	<u>229,444</u>	<u>1,244,080</u>

BARNLEY FC COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.24	31.8.23
	£	£
Staff costs	776,376	874,013
Rent	48,000	16,000
Facility hire	33,394	41,803
Motor and travel expenses	116,560	15,889
Equipment, repairs and replacements	33,052	31,381
Telephone	185	505
Prizes	7,069	8,280
	<u>1,014,636</u>	<u>987,871</u>

8. SUPPORT COSTS

	Management	Finance	Governance	
	£	£	costs	Totals
	£	£	£	£
Cost of charitable activities	<u>176,415</u>	<u>8,857</u>	<u>44,172</u>	<u>229,444</u>

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

	31.8.24	31.8.23
	Cost of	Total
	charitable	activities
	activities	£
	£	£
Training	8,727	13,304
Office expenses	54,448	33,512
Advertising	2,990	1,756
General costs	83,959	36,196
Bad debt	3,930	2,493
Depreciation	22,361	23,846
Insurance	4,947	2,585
Bank charges	3,910	3,370
Auditors' remuneration	5,000	4,800
Auditors' remuneration for non audit work	8,348	7,920
Legal and professional fees	30,824	18,253
	<u>229,444</u>	<u>148,035</u>

BARNSELY FC COMMUNITY TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. OTHER

	31.8.24	31.8.23
	£	£
Support costs	229,444	148,035

10. NET INCOME/(EXPENDITURE)

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

	31.8.24	31.8.23
	£	£
Auditors' remuneration	5,000	4,800
Auditors' remuneration for non audit work	8,348	7,920
Depreciation - owned assets	22,362	23,847
Other operating leases	48,000	16,000

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

12. STAFF COSTS

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

	31.8.24	31.8.23
	43	51

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. STAFF COSTS - continued

	31.8.24	31.8.23
	£	£
Wages and salaries	713,891	805,942
Social security costs	43,326	46,684
Pension costs	13,911	14,228
Staff expenses	5,245	3,913
	<u>776,374</u>	<u>870,767</u>

The total amount of employee benefits received by key management personnel is £194,915 (2023: £171,519). The Trust considers its key management personnel comprise CEO and Heads of department.

13. TANGIBLE FIXED ASSETS

	Property improvements £	Equipment £	Office Equipment £	Totals £
COST				
At 1 September 2023	96,468	45,971	82,977	225,416
Disposals	-	(12,940)	(42,081)	(55,021)
At 31 August 2024	<u>96,468</u>	<u>33,031</u>	<u>40,896</u>	<u>170,395</u>
DEPRECIATION				
At 1 September 2023	52,082	30,556	62,269	144,907
Charge for year	9,647	4,673	8,042	22,362
Eliminated on disposal	-	(12,940)	(42,081)	(55,021)
At 31 August 2024	<u>61,729</u>	<u>22,289</u>	<u>28,230</u>	<u>112,248</u>
NET BOOK VALUE				
At 31 August 2024	<u>34,739</u>	<u>10,742</u>	<u>12,666</u>	<u>58,147</u>
At 31 August 2023	<u>44,386</u>	<u>15,415</u>	<u>20,708</u>	<u>80,509</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	69,667	22,913
Prepayments and accrued income	109,497	163,417
	<u>179,164</u>	<u>186,330</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	17,769	22,149
Social security and other taxes	13,175	9,543
Other creditors	9,113	8,065
Accruals and deferred income	196,717	25,087
	<u>236,774</u>	<u>64,844</u>

16. LEASING AGREEMENTS

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

	31.8.24	31.8.23
	£	£
Within one year	<u>48,000</u>	<u>48,000</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.8.24 Total funds	31.8.23 Total funds
	£	£	£	£
Fixed assets	55,164	2,983	58,147	80,509
Current assets	757,360	3,162	760,522	492,790
Current liabilities	(236,774)	-	(236,774)	(64,844)
	<u>575,750</u>	<u>6,145</u>	<u>581,895</u>	<u>508,455</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

18. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	429,421	46,329	475,750
Astroturf Designated Fund	70,287	29,713	100,000
	<u>499,708</u>	<u>76,042</u>	<u>575,750</u>
Restricted funds			
Safety Nets	-	466	466
Active Through Football	1,433	(378)	1,055
Healthy Heart	2,314	(386)	1,928
Multiply Workshop	5,000	(2,304)	2,696
	<u>8,747</u>	<u>(2,602)</u>	<u>6,145</u>
TOTAL FUNDS	<u>508,455</u>	<u>73,440</u>	<u>581,895</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

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	813,352	(767,023)	46,329
Astroturf Designated Fund	29,713	-	29,713
	843,065	(767,023)	76,042
Restricted funds			
Premier League Kicks	50,300	(50,300)	-
Premier League Primary Stars	50,001	(50,001)	-
Safety Nets	5,051	(4,585)	466
Active Through Football	70,417	(70,795)	(378)
Healthy Heart	-	(386)	(386)
Social Isolation Challenge	21,026	(21,026)	-
Multiply Workshop	12,891	(15,195)	(2,304)
Reds Connect			
	11,375	(11,375)	-
Sector Routeways	6,000	(6,000)	-
Team Talk	6,909	(6,909)	-
PL Fans Fund	18,751	(18,751)	-
Holiday Activities and Food	54,725	(54,725)	-
Short Break Activities	60,000	(60,000)	-
Fit Red Wakefield	3,998	(3,998)	-
PCC funding	6,663	(6,663)	-
Snap Natter & Swap	3,501	(3,501)	-
Touring grant	91,767	(91,767)	-
Feel good to lose	1,080	(1,080)	-
	474,455	(477,057)	(2,602)
TOTAL FUNDS	1,317,520	(1,244,080)	73,440

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

18. MOVEMENT IN FUNDS - continued

Comparatives for 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
	550,225	(50,517)	499,708
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
	11,950	(3,203)	8,747
TOTAL FUNDS	562,175	(53,720)	508,455

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

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	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)	-
PL Fans 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>

Designated fund

During the year, a transfer of £29,713 (2023: £4,720) was made from the unrestricted general fund to the astroturf designated fund. The fund is to be utilised for future repairs and eventual replacement of the astroturf pitches.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

18. MOVEMENT IN FUNDS - continued

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.

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 well being 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

18. MOVEMENT IN FUNDS - continued

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.

PL Fans Fund - provides funding to engage with young people and delivering regular football, sport and development activities.

Touring grant - provides support to students to pursue study and work placements around the world.

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

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 (2023: £16,000). In 2023, £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 £3,213 (2023: £11,255).

As at 31 August 2024 £nil was due to Barnsley Football Club Limited (2023: £4,686).

20. DEFERRED INCOME

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

	2024	2023
	£	£
Balance at 1 April	-	8,675
Amount released to incoming resources	-	(8,675)
Amount deferred in the year	118,108	-
	<hr/>	<hr/>
Balance at 31 March	118,108	-
	<hr/>	<hr/>